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ANNUAL REPORT
1984

COLORADO DEPARTMENT OF REVENUE

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ANNUAL REPORT FOR FISCAL YEAR JULY 1, 1983 - JUNE 30, 1984
Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

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POPULATION BY COUNTY

County	Census 1970 a/	Census 1980 a/	July 1, 1983 b/
Adams	185,789	245,944	269,288
Alamosa	11,422	11,799	11,972
Arapahoe	162,142	293,621	342,936
Archuleta	2,733	3,664	4,968
Baca	5,674	5,419	5,353
Bent	6,493	5,945	5,878
Boulder	131,889	189,625	205,418
Chaffee	10,162	13,227	13,174
Cheyenne	2,396	2,153	2,393
Clear Creek	4,819	7,308	7,592
Conejos	7,846	7,794	7,812
Costilla	3,091	3,071	3,270
Crowley	3,086	2,988	3,138
Custer	1,120	1,528	1,814
Delta	15,286	21,225	24,036
Denver	514,678	492,365	508,797
Dolores	1,641	1,658	1,829
Douglas	8,407	25,153	31,683
Eagle	7,498	13,320	16,423
Elbert	3,903	6,850	7,996
El Paso	235,972	309,424	340,608
Fremont	21,942	28,676	30,020
Garfield	14,821	22,514	28,844
Gilpin	1,272	2,441	2,826
Grand	4,107	7,475	8,656
Gunnison	7,578	10,689	11,171
Hinsdale	202	408	522
Huerfano	6,590	6,440	7,003
Jackson	1,811	1,863	1,792
Jefferson	233,031	371,753	402,348
Kiowa	2,029	1,936	2,062
Kit Carson	7,530	7,599	7,841
Lake	8,282	8,830	7,371
La Plata	19,199	27,195	30,445
Larimer	89,900	149,184	163,117
Las Animas	15,744	14,897	14,957
Lincoln	4,836	4,663	4,368
Logan	18,852	19,800	20,037
Mesa	54,374	81,530	95,236
Mineral	786	804	841
Moffat	6,525	13,133	14,740
Montezuma	12,952	16,510	18,231
Montrose	18,366	24,352	25,810
Morgan	20,105	22,513	23,028
Otero	23,523	22,567	22,577
Ouray	1,546	1,925	2,008
Park	2,185	5,333	5,331
Phillips	4,131	4,542	4,636
Pitkin	6,185	10,338	11,228
Prowers	13,258	13,070	14,061
Pueblo	118,238	125,972	126,922
Rio Blanco	4,842	6,255	6,742
Rio Grande	10,494	10,511	10,887
Routt	6,592	13,404	14,679
Saguache	3,827	3,935	4,156
San Juan	831	833	1,198
San Miguel	1,949	3,192	3,252
Sedgwick	3,405	3,266	3,219
Summit	2,665	8,848	12,883
Teller	3,316	8,034	9,530
Washington	5,550	5,304	5,692
Weld	89,297	123,438	131,464
Yuma	8,544	9,682	9,895
STATE TOTALS	2,207,259	2,889,735	3,139,004

a/ Official U.S. Census tabulation.
b/ Preliminary July 1, 1983 estimates by the Division of Local Government, Demographic Section. Sum of items may not equal total because of rounding.

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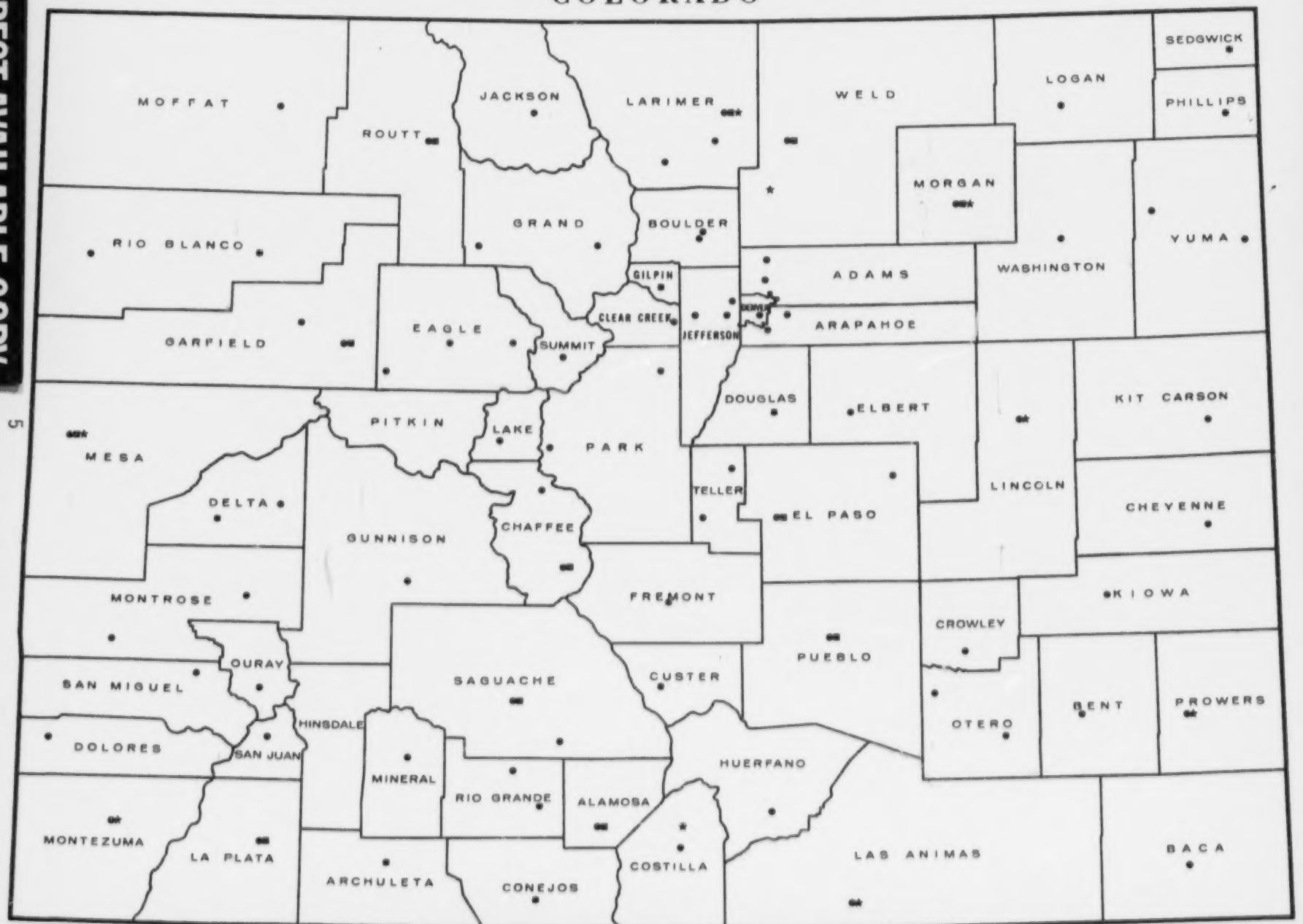
COLORADO



LEGEND OF SYMBOLS: • State Operated Driver License Facilities ▪ District Offices ★ Port of Entry

ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

STATE OF COLORADO

DEPARTMENT OF REVENUE
486 Capitol Annex,
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091

Richard D. Lamm,
Governor

Alan N. Charnes,
Executive Director

November 29, 1984

REPORT OF THE EXECUTIVE DIRECTOR

This is the forty-third annual report of the Department of Revenue. It covers Departmental activities from July 1, 1983 to June 30, 1984 and is submitted in fulfillment of the requirements of 24-35-102(3) which requires the Executive Director to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive."

I am pleased to report that to the best of my knowledge, all Departmental assignments have been carried out faithfully. As is made clear in the various sections of the Annual Report, the activities of the Department affect every Colorado citizen, frequently in more than one way. Last year the Department:

- talked, by telephone, or corresponded with over 500,000 taxpayers
- met on a face-to-face basis with over 200,000 taxpayers
- processed over 11 million documents
- issued over 3 million automobile registrations
- issued nearly 900,000 drivers licenses
- maintained nearly 2.7 million drivers licenses in force
- conducted over 17,000 field audits totalling nearly $40 million in tax assessments
- cleared 58,000 distraint warrants of delinquent taxpayers
- cleared over 3.5 million trucks through the Ports of Entry
- weighed over 2.3 million trucks at the Ports of Entry

These measures of Departmental activity increase every year. Departmental staffing, on the other hand, is consistently decreasing. The Department is constantly seeking methods of productivity improvement. The low "cost of administration" data which appear in several sections of the Report reflect our success in this regard.

The Annual Report, in addition to meeting statutory requirements, attempts to be a significant statistical and informational source. The Report includes a review of the organizational structure of the Department, relevant legislation of the last General Assembly session and is the source of the statistical series used in forecasting state revenues.

Alan N. Charnes

Alan N. Charnes
Executive Director

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. The Colorado Lottery Headquarters is located at 201 W. 8th Street, Room 600, Pueblo; the Denver office is at 700 Broadway, Suite 930. There are also 9 Taxpayer Service district offices as follows:

715 Sixth Street
ALAMOSA, CO 81101

303 S. Circle Drive
Suite 101
COLORADO SPRINGS, CO 80910

3473 N. Main
Suite 15
DURANGO, CO 81303

3842 S. Mason Street, Room 250
FORT COLLINS, CO 80525

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

222 S. 6th Street, Room 204
GRAND JUNCTION, CO 81501

1012 1/2 11th Street
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

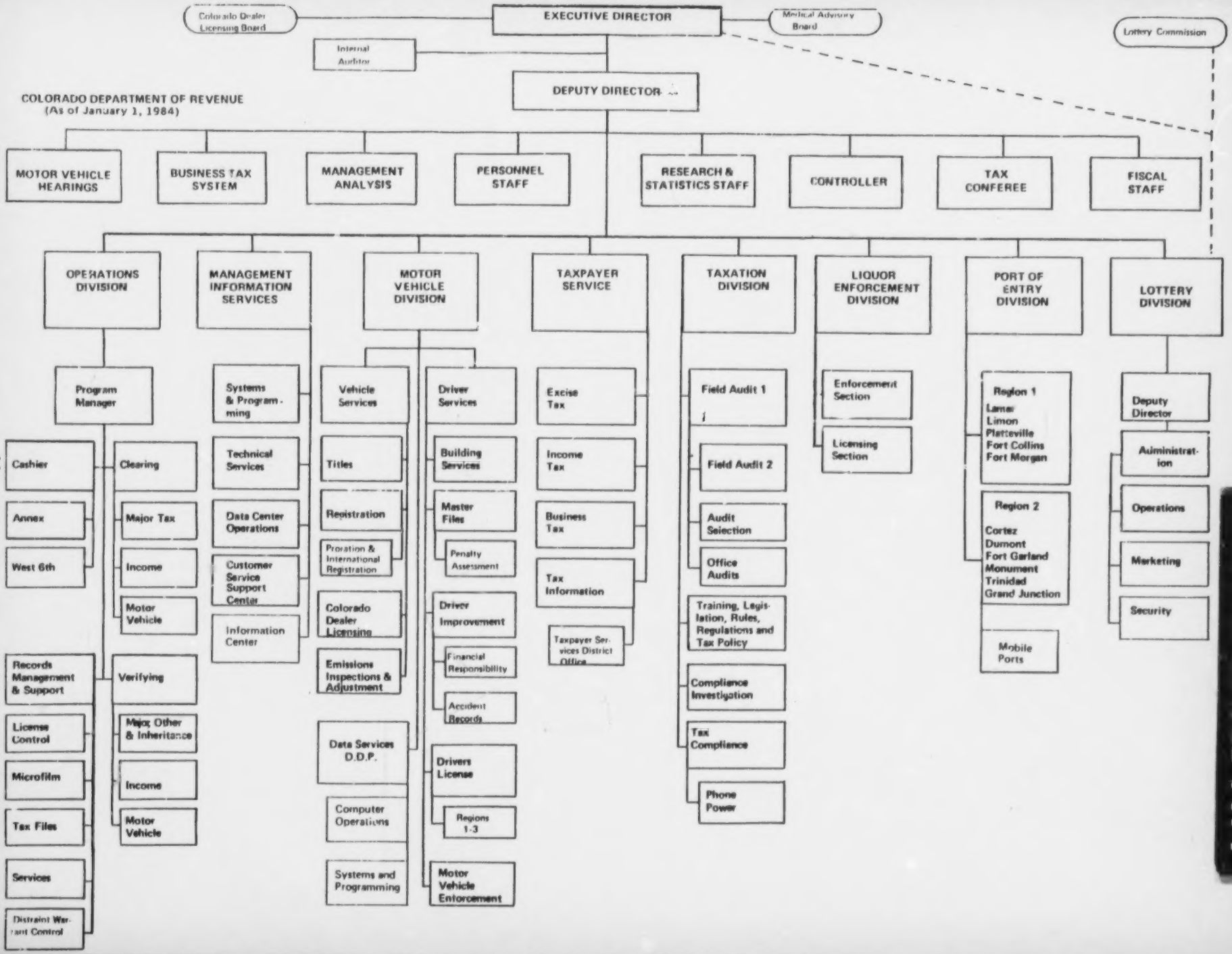
120 W. 3rd Avenue
SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; the lottery; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-47-128		Regulation of Permitted Gambling by Non-Profit Organizations
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-35-201	et seq.	State Lottery
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-120	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items



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LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

LEGISLATIVE DIGEST

Summary of Senate (SB) and House Bills (HB) pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-fourth General Assembly, 1984 Second Regular Session. Statutory references are from the Colorado Revised Statutes.

Administration:

S.B. 87 -- Tax determination appeals - bond requirement. Clarifies the nature of the bond required to be filed when a taxpayer appeals a tax determination.

Effective March 26, 1984. Amends 39-21-105(4); 11-35-101(1).

S.B. 105 -- Oil and natural gas conservation levy - returns. Transfers the collection of the oil and natural gas conservation levy from the Department of Revenue to the Oil and Gas Conservation Commission.

Effective July 1, 1984. Repeals and reenacts 34-60-122(2). Amends 34-60-122(3), (5).

H.B. 1015 -- Insufficient fund checks - civil penalty. Increases from $5 to $15 the civil penalty assessed against persons who issue checks to the department of revenue which are returned for insufficient funds.

Effective March 19, 1984. Amends 24-35-114

H.B. 1028 -- Highway users tax fund - apportionment of moneys. Allows the state treasurer to apportion moneys from the highway users tax fund based upon estimates from the department of revenue on current monthly collections of highway users taxes, with monthly reconciliation of the state, county, and municipal accounts in each successive month. Requires the department of revenue to provide such estimates to the state treasurer by the 7th working day of each month and the state treasurer to apportion the funds within 5 working days of receiving the estimates.

Effective March 16, 1984. Amends 39-27-112(2); 39-27-215(2); 43-4-205(1).

Rules and Regulations:

H.B. 1090 -- Continuation of 1983 rules of executive agencies. Extends the rules and regulations of executive agencies which were adopted or amended during 1983, except for specified rules and regulations which shall expire as scheduled on June 1, 1984.

Effective April 9, 1984.

H.B. 1214 -- Agency rule-making - public participation. Requires a state agency to make available to any person, at least 5 days prior to a public hearing, any proposed rule or revised proposed rule which is going to be considered at a public hearing along with a proposed statement of basis, specific statutory authority and purpose, and a proposed fiscal impact statement.

Specifies that an agency shall consider, when promulgating any rule, any written comments on the proposed rule or revised proposed rule. Allows the agency to adopt the proposed rule or revised proposed rule at the last public hearing if no change is made to such rule, but if an agency is going to make a change it must announce at the last public hearing the date of availability of the incorporated change in the proposed final rule. Requires the agency, prior to adoption of such rule, to afford any party to the public hearing at least 4 working days following availability of such proposed final rule to submit written comments on the proposed final rule. Exempts the wildlife commission when establishing seasons and bag limits from the requirement of affording any party to the public hearing the opportunity to submit written comments on the proposed final rule.

Mandates that the agency incorporate by reference the specific statutory authority for a rule.

Effective July 1, 1984. Amends 24-4-103(4).

Taxpayer Debts:

S.B. 32 -- Loan guarantee division - debts - state tax refunds. When a debt is owed to the loan guarantee division, allows the division to have any overpayment of state income tax up to the debt amount withheld from the debtor's refund and credited to the unpaid debt.

Effective March 29, 1984. Adds 23-3.1-104(1)(p); 39-21-108(3)(b)(IV). Amends 23-3.1-104(2)(d); 39-21-108(3)(a).

S.B. 171 -- Taxpayer debts owed the state - reduction of refund - debt collection fund created. Authorizes the executive director of the department of revenue to offset any debt which a taxpayer owes the state against such taxpayer's tax overpayment. Requires the controller to give written notice to a taxpayer that a debt owed the state may be offset against a tax overpayment which would otherwise be refunded to the taxpayer. Specifies that for debts less than $500 a taxpayer must be given a hearing before an offset or refund can be made. Requires that debts of $500 or more must be reduced to judgment before an offset can be made. Creates the debt collection fund for deposit of net revenue collected by the controller.

Appropriates $20,144 and 1.0 FTE to the department of revenue for allocation to the taxpayer service division and $24,806 and 1.0 FTE to the department of administration for allocation to the division of accounts and control for the implementation of the act.

Effective April 27, 1984. Amends 39-21-108(3); 24-30-202.4(3)(a), (3)(d). Adds 24-30-202.4(3)(e).

H.B. 1164 -- Department of revenue - delinquent taxes - nonresident taxpayers - reciprocal agreements. Empowers the executive director of the department of revenue to enter into contracts with debt collection agencies or attorneys to collect taxes owed to the state of Colorado by taxpayers who are not residing or domiciled in the state. Authorizes the executive director to enter into a reciprocal agreement with an agency of another state under which the agency would agree to collect delinquent taxes owed to the state of Colorado by taxpayers residing in that state and the department would undertake collection of the same type of taxes owed to the other state by taxpayers residing or domiciled in this state.

Effective April 12, 1984. Adds 39-21-114(8), (9).

Alcoholic Beverages:

S.B. 112 -- Beer code - liquor code - licenses - fees - unlawful acts - distance restrictions - definitions. Beer Code: Defines "adult" and clarifies what actions may be taken only by adults. Requires licensees to report to licensing authorities certain changes in financial interest and the name of the manager on the licensed retail premises. Clarifies when local licensing authorities can revoke or suspend a beer

license. Eliminates the residence requirement for licensees. Increases the maximum local licensing authority application fee from $350 to $450 for a new license and from $150 to $250 for a license transfer.

Liquor Code: Defines "adult" and clarifies what actions may be taken only by adults. Makes it unlawful for any licensee to allow any other person to use his license. Requires licensees to report to licensing authorities certain changes in financial interest and the name of the manager on the licensed premises. Allows delivery of malt, vinous, and spirituous liquors on general election day. Clarifies the hours during which liquor may be sold. Provides that a retail liquor state and liquor-licensed drugstore licensee may have open containers upon the premises when such containers were brought in by wholesalers for sampling by the retail licensee only. Provides that it is not unlawful financial assistance to have an interest in one airline public transportation system license and an interest in any other airline public transportation system license, and makes such provision effective upon passage of the act. Increases the maximum local licensing authority application fee from $350 to $450 for a new license and from $150 to $250 for a license transfer. Makes changes in provisions regulating the local licensing authority's consideration of applications for new licenses when the premises are located within a certain distance from a school.

Effective July 1, 1984. Repeals and reenacts 12-46-103(1); 12-47-103(1); 12-47-128(5)(c). Adds 12-46-106(1.5); 12-46-106(15), (16); 12-46-112(2)(c); 12-47-103(1.5); 12-47-106(8), (9); 12-47-138(1)(d)(IV), (1)(d)(V). Amends 12-46-107(1); 12-46-108(1)(a), (2); 12-46-113(7); 12-46-115; 12-46-117(4)(b), (6)(a)(I), (6)(a)(II); 12-47-106(2), (3); 12-47-107(3); 12-47-111(2); 12-47-128(1)(h); 12-47-128(2)(a), (4)(a); 12-47-128(5)(g)(II); 12-47-128(5)(k); 12-47-129(4)(b); 12-47-135(3)(a)(I), (3)(a)(II); 12-47-136(5)(b)(II); 12-47-137(2)(a); 12-47-138(1)(a), (1)(d)(II); 12-48-107(2).

S.B. 217 -- Abolishment of casino-type gambling in conjunction with a liquor license. Removes the exception to the prohibition on gambling by certain nonprofit organizations in conjunction with a liquor license. Provides for nonprofit organizations to hold gambling events prior to July 1, 1984, under certain conditions. Allows a nonprofit organization which has paid an application fee but which has not been granted a permit to obtain a refund of said fee if it is prevented from conducting a gambling activity because of the passage of this act.

Repeals a provision which excepted the previously authorized gambling from the definition of gambling under the "Colorado Criminal Code".

Effective April 30, 1984. Repeals and reenacts 12-47-128(5)(n). Repeals 18-10-102(2)(e).

H.B. 1144 -- Liquor wholesalers - authorization to package vinous and spirituous liquors. Authorizes wholesalers of liquor to package certain vinous and spirituous liquors transported into or produced in Colorado.

Effective February 23, 1984. Adds 12-47-115(1)(a)(III).

H.B. 1168 -- Sale of liquor permitted - club located on college campus. Permits a club located within the principal campus of any college, university, or seminary to sell liquor when membership in such club is limited to the faculty or staff of such institution.

Effective March 29, 1984. Amends 12-47-111(2); 12-27-138(1)(d)(I), (1)(d)(II).

H.B. 1199 -- Liquor license applications - public hearings by local licensing authorities. Permits representatives of organized neighborhood groups to present evidence at hearings on applications for new liquor licenses held by local licensing authorities. Specifies that such representatives shall not be entitled to cross-examine witnesses or seek judicial review of the local authority's decision.

Effective July 1, 1984. Adds 12-47-136(5)(d).

Appropriations:

H.B. 1204 -- Supplemental appropriation - department of revenue - state lottery. Amends the 1983 general appropriation act to decrease the appropriation to the department for the state lottery.

Effective May 11, 1984.

H.B. 1420 - Supplemental appropriation - department of revenue. Amends the 1983 general appropriation act to increase the appropriation to the department. Amends the 1982 general appropriation act to reduce cash funds appropriations and increase general fund appropriations by the same amount.

Effective May 11, 1984.

H.B. 1425 -- General appropriation - "long bill". Makes appropriations for the expenses of the executive, legislative and judicial departments of state government for the fiscal year beginning July 1, 1984. Sets the grand total of the operating budget at $3,507,422,052, of which $1,763,718,107 is from the general fund, $959,946,305 is from cash funds, and $783,757,640 is from federal funds. Appropriates a total of $52,247,261 for capital construction, of which $34,785,893 is from the capital construction fund, $12,572,368 is from cash funds, and $4,889,000 is from federal funds. Transfers $22,150,000 to the capital construction fund from moneys in the general fund and the lottery fund.

Effective May 18, 1984.

Income Tax:

S.B. 132 -- Income tax - check-off contributions. Changes the provisions dealing with the voluntary income tax check-off programs in order to have the tax forms contain a line to be filled in by the taxpayer to indicate the amount of the contribution, if any, to be made rather than have the form contain boxes to be checked to indicate the amount of the contribution, if any, to be made.

Eliminates the nongame wildlife voluntary contribution designation for tax years beginning on or after January 1, 1988.

Applies to income tax years commencing on or after January 1, 1984.

Effective April 5, 1984. Repeals and reenacts 39-22-702; 39-22-801; 39-22-901. Amends 39-22-701; 39-22-704.

H.B. 1193 -- Public employees' retirement association - members tax-deferred contributions. Directs employers of public employees who are members of the public employees' retirement association to pick up employee contributions required for all salaries paid after June 30, 1984, in lieu of paying the same amount to such employees, and specifies that such contributions shall be treated as employer contributions pursuant to section 414(h)(2) of the "Internal Revenue Code of 1954", as amended, thereby making such contributions tax-deferred for federal income tax purposes. Removes the limit on

the income tax exemption allowed for such contributions returned as a pension and upon which taxes were paid when earned. Amends the state income tax provisions to provide for the taxation of such contributions when earned.

Authorizes the public employee's retirement board to establish and administer a voluntary tax-deferred contribution plan, pursuant to section 401(k) of the "Internal Revenue Code of 1954", as amended, for members of the public employees' retirement association, thereby making such contributions tax deferred for state and federal income tax purposed.

Effective July 1, 1984. Adds 24-51 (entire part 13); 39-22-110(2)(g); 39-22-110(3)(s). Amends 24-51-104; 24-51-127(2); 24-51-143; 24-51-205; 24-51-603; 39-22-110(3)(c).

H.B. 1401 -- Income tax - residential energy credit - nature of qualifying expenditures. Clarifies that the residential energy credit is allowable only for net expenditures made for eligible equipment. Defines "net expenditures". Requires a certification of qualification to accompany an income tax return claiming the credit.

Effective April 5, 1984. Adds 39-22-127(6); 39-22-127(4)(a.5). Amends 39-22-127(1)(a), (1)(b).

H.B. 1428 -- Property tax - inventory - rental property. Amends the definition of the term "inventories of merchandise and materials and supplies which are held for consumption by a business or are held primarily for sale" to exclude personal property which is subject to depreciation. Also amends such term to include inventory owned and in the possession of the manufacturer thereof unless certain specified conditions exist. Requires that the personal property schedule of a manufacturer include a description of previously exempt inventory which has become taxable. States that the lessor of inventory which becomes taxable due to its being rented shall be responsible for the property taxes on such inventory.

Terminates the income tax credit for payment of property taxes on freeport merchandise and stocks of merchandise.

Effective May 8, 1984. Adds 39-22-125(2). Amends 39-1-102(7.2); 39-5-107(1); 39-3-107.

Lottery:

H.B. 1065 -- Lottery - revocation of lottery license - performance bond requirement - examination of lottery drawing equipment. Authorizes the director of the state lottery division to deny, suspend, or revoke any lottery license after compliance with procedures required under the "State Administrative Procedure Act". Allows the director to appoint a hearing officer to take evidence and make findings.

Exempts contracts for advertising and promotion of the lottery from the performance bond requirement for contractors supplying materials, equipment, and supplies for the lottery.

Changes the assessment of costs for investigating the background of a lottery supplier from the applicant seeking a contract to the apparent successful bidder for the contract.

Requires one or more lottery commissioners rather than the entire lottery commission to examine all drawing equipment used in a public drawing.

Effective July 1, 1984. Repeals and reenacts 24-35-204(3)(e). Amends 24-35-204(3)(i); 24-35-205(3); 24-35-208(2)(d).

Motor Fuel:

H.B. 1058 -- Gasohol - purity of alcohol used. Requires that the alcohol derived from agricultural commodities and forest products which is used in combination with gasoline to produce gasohol be of a purity of at least ninety-nine percent.

Effective July 1, 1984. Amends 39-27-102(1)(a)(III).

Motor Vehicle:

S.B. 186 -- Child restraint systems - exemptions. Exempts from the requirements of the child restraint systems law those children who are transported in a motor vehicle in which all the seats or child restraint systems are occupied and who are transported in a motor vehicle as the result of a medical emergency.

Effective April 5, 1984. Amends 42-4-235(2.5); 42-4-235(2).

H.B. 1024 -- Motor vehicles subject to ton-mile or passenger-mile tax - records - penalty. Requires every owner or operator of a motor vehicle subject to the ton-mile or passenger-mile tax to keep records in such form and manner as to reflect the actual activity of the motor vehicle. Adds a penalty of 25% and penalty interest of .5% per month on any deficiency assessed due to an error in keeping such records.

Effective March 16, 1984. Adds 42-3-126(4). Amends 42-3-126(1).

H.B. 1035 -- Registration fees - metro vehicles - trucks and truck tractors exempt from gross ton-mile tax. Increases the registration fee from $83.10 to $89.10 for metro vehicles having an empty weight of more than 10,000 lbs. but less than 10,200 lbs. and for vehicles having an empty weight of more than 10,200 lbs., increases such fee to $87.72 plus $2.31 per 100 lbs. of empty weight exceeding 10,200 lbs. Increases the registration fee for trucks and truck tractors having an empty weight exceeding 10,000 lbs. from $22.50 to $143.00 plus $2.00 for each 100 lbs., or fraction thereof, in excess of 10,000 lbs. if the vehicle is one of the following vehicles exempt from the gross ton-mile tax: A vehicle specially constructed for towing, wrecking or repairing, an operator-owned vehicle transporting racehorses, or a veterinary mobile truck unit.

Effective July 1, 1984. Adds 42-3-123(12)(a)(II.5); 42-3-123(13)(b.5). Amends 42-3-123(12)(a)(III); 42-3-123(13)(b).

H.B. 1307 -- Safety inspections for vehicles - elimination. Repeals the motor vehicle safety inspection program which was scheduled to be reimposed on July 1, 1984.

Effective July 1, 1984. Amends 42-4-230; 42-4-1501(3)(a)(I.1)(A). Repeals 12-6-118(3)(t)(II), (3)(t.1), (5)(p)(II), (5)(p.1); 12-15-115(2); 12-15-115.1; 25-3.5-301(2)(a)(II), (2)(a.1); 25-7-106(4)(b), (4.1); 25-7-131(1)(b), (1.1); 42-2-123(6)(c)(II), (6)(c.1); 42-4-301 to 42-4-305; 42-4-308(8)(b), (8.1); 42-4-309(7)(b), (7.1); 42-4-312(1)(b)(IV), (1)(b.1); 43-5-103(2)(b), (2.1).

Drivers Licensing:

S.B. 22 -- Department of revenue - service fees in connection with drivers' licenses and other records. Increases the fee charged for a copy of a public record from the department of revenue from $1.25 to $2.00.

Raises the fee for issuance of a driver's license, including a provisional license, and a minor's license from $5.50 to $6.50, with the extra $1.00 forwarded to the state if the license is issued by a county clerk and recorder. Increases the fee for restoration of a revoked, suspended, or cancelled driver's license from $20.00 to $30.00

Effective January 1, 1985. Amends 42-1-206(2); 42-2-112(2), (3); 42-2-124(3).

H.B. 1259 -- Suspension of driver's license - recognition of traffic violation judgments entered by the Southern Ute Indian tribal court. In statutory provisions concerning suspension of driver's licenses, allows for the recognition of all traffic violation judgments, including civil traffic infraction violations, entered by the Southern Ute Indian tribal court by deleting language which limited such recognition to only criminal traffic offenses.

Effective July 1, 1984. Amends 42-2-123(6)(a).

Emissions:

S.B. 193 -- Air pollution from motor vehicles - reduction of emissions from diesel-powered motor vehicles. Extends statewide the prohibition and penalties for operating gasoline-powered motor vehicles whic' emit visible air pollutants, which previously applied only in designated counties along the front range. Revises the opacity standard for determining when a diesel-powered motor vehicle is emitting a level of visible air pollutants which creates an unreasonable nuisance or danger to the public. Increases the penalty applicable in the automobile inspection and readjustment (AIR) program area for operating a diesel-powered motor vehicle which emits an excessive level of visible air contaminants, allows for a reduction in the penalty if the owner obtains, prior to his appearance in court, a certificate from a state-operated emissions technical center that the emissions level is no longer exceeded, and provides that such penalties shall be transmitted to the treasurer of the local jurisdiction in which the violation occurred.

Requires the department of health to study and report to the general assembly on methods of controlling emissions from light and heavy duty diesel-powered motor vehicles. Requires the department of health to establish and operate for 2 years a pilot voluntary inspection and maintenance program for light duty diesel-powered motor vehicles and for selected fleets of

heavy duty diesel-powered motor vehicles. Also requires the department to establish a two-year pilot program, to be followed in 1988 by a permanent program, of self-inspection and maintenance for fleets of heavy duty diesel-powered motor vehicles registered in the AIR program area. Imposes an additional $10 registration fee on diesel-powered motor vehicles to support the diesel-powered motor vehicle emissions control activities of the departments of health and revenue.

Effective July 1, 1984. Adds 25-7-130(4), (5); 42-3-123(24); 42-4-319; 42-4-320. Amends 18-13-110(2)(a), (3); 42-1-215 IP(1); 42-4-309.5(3).

H.B. 1038 -- Automobile inspection and readjustment program - evidence of compliance - penalty. Prohibits parking, as well as operating, a motor vehicle in a public place without displaying a valid certificate of emissions control. Amends the penalty for failure to display such certificate as follows: $50 upon conviction for an owner; $15 for an owner who conforms his motor vehicle within 30 days after the issuance of the notice and summons; and $15 upon conviction for a nonowner driver. Allows fines to be retained by the jurisdiction in whose name the penalty was assessed. States that any municipality, city, county, or city and county may adopt its own ordinance or resolution pertaining to emissions control requirements.

Effective July 1, 1984. Adds 42-4-315(3). Amends 42-4-315(1)(b); 42-1-215 IP(1).

Insurance:

H.B. 1056 -- No fault insurance - coverage required for motorcycles and motorscooters. Requires no fault insurance for the previously exempt operation of motorcycles and motorscooters, as defined in the motor vehicle law, but limits required coverage to $25,000 for bodily injury or death to any one person and $50,000 to all persons and $15,000 for property damage in any one accident. Failure to obtain a complying policy is a violation of the motor vehicle financial responsibility law which is a class one traffic offense punishable by a fine of $100 to $1,000 or imprisonment for 10 days to one year or both.

Effective July 1, 1984. Adds 10-4-705(3).

H.B. 1108 -- Mandatory insurance. Requires motor vehicle registrants to affirm, by signature, that they have in effect a complying policy of no-fault insurance or self-insurance covering their motor vehicle. Specifies that applicants be informed on the registration card and on the notice for renewal of registration that the minimum penalty for not complying with the compulsory motor vehicle insurance laws is 10 days imprisonment or a $100 fine or both, that the maximum penalty for such offense is one year imprisonment or a $1,000 fine or both, and that failure to sign the affirmation of insurance on the registration card shall be punishable by a $10 fine. Directs the department of revenue, from January 1, 1985, to January 1, 1986, to include a letter with the registration card that explains the duty to sign the affirmation of insurance and the penalties connected therewith.

Makes the failure to sign the affirmation of insurance on the registration card a class B traffic infraction punishable by a $10 fine.

Increases from $25,000 to $50,000 the minimum insurance coverage required per person per accident under the no fault insurance statute. Expands from 3 to 5 years the length of time after an accident during which insurance payments are required for expenses for medical treatment and for recognized religious methods of healing.

Establishes a graduated schedule for the payment of benefits, not to exceed $400 per week, to replace lost income due to an accident. Increases the payment of benefits from $15 to $25 for essential services which the accident victim would have performed without income following an accident.

Expands the definition of "private passenger motor vehicle" to allow self-insurers of certain private passenger motor vehicles which are regulated by the public utilities commission to sue negligent parties to recover benefits actually paid out.

Increases from $500 to $2,500 the threshold amount of reasonably needed medical, care, and rehabilitation expenses required in order for an accident victim to bring a tort action to recover damages.

Effective January 1, 1985. Adds 42-3-111(2.6); 42-4-1213(7). Amends 42-3-111(2), (2.5); 42-4-1501(3)(a)(I.1)(A); 10-4-706(1)(b), (1)(c)(I)(B), (1)(c)(II), (1)(d)(I); 10-4-709(2); 10-4-713(2); 10-4-714(1)(e), (2).

Specific Ownership:

H.B. 1082 -- Vehicles designated as class F personal property - rentals - alternative method of payment of specific ownership tax. Allows an owner of mobile machinery or self-propelled construction equipment who regularly sells and rents such equipment an alternative manner of paying ownership tax. Mandates that the owner of such equipment shall collect from the user thereof the specific ownership tax in the amount equivalent to 2% of the amount of the rental or lease payment. Requires specific authorization from the authorized agent in the county in which the owner's principal place of business is located prior to the collection of the tax. Requires the owner of such equipment to apply for and pay a fee of $5 for an identifying decal for each item of equipment to be rented or leased. Specifies that the owner of such equipment shall submit a report together with the remittance for all taxes collected for the proceeding month to the authorized agent in the county in which the equipment is used.

Effective July 1, 1984. Adds 42-3-106(19.5). Amends 42-3-106(22).

H.B. 1384 -- Motor vehicles owned by veterans - exemption from specific ownership tax - special license plates. Raises the allowable weight from 5,500 lbs. to 6,500 lbs. for a motor vehicle which is exempt from the specific ownership tax and which may be issued special license plates by virtue of being owned by a disabled veteran or a former prisoner of war. Authorizes additional special license plates for vehicles owned by such eligible persons, including special license plates for motor homes, upon the payment of applicable fees and taxes.

Effective April 27, 1984. Amends 42-3-103(5), (6); 42-3-112.5(1), (5); 42-3-123(3)(a).

Occupations:

H.B. 1105 -- Motor vehicle occupations - sanctions on licensees. Amends the grounds for denial, suspension, and revocation of motor vehicle dealers', wholesalers', and used motor vehicle dealers' licenses by including additional persons as victims of certain offenses and by changing the state of mind required for and the acts comprising certain offenses. Makes similar changes with respect to motor vehicle salesmen, and adds as new

grounds for license denial, suspension, and revocation the willful violation of laws or regulations and fiduciary breaches concerning money held by the salesmen. Substitutes more precise language in the provision concerning the procedure for denial, suspension, or revocation.

Effective July 1, 1984. Repeals and reenacts 12-6-118(3)(d), (5)(j). Adds 12-6-118(5)(q), (5)(r). Amends 12-6-118(3)(e), (3)(f), (3)(h), (3)(i), (3)(o), (4), (5)(g), (5)(h); 12-6-119.

H.B. 1117 -- Motor vehicle sales licensees - bond amounts. Effective July 1, 1985, increases the bond amounts required for licensure as a motor vehicle dealer, wholesaler, or used motor vehicle dealer from $15,000 to $20,000 and for licensure as motor vehicle salesman from $1,000 to $2,000. Also corrects the terminology describing the act by which a certificate of title passes from the dealer or wholesaler to "transfer" rather than "issuance".

Effective July 1, 1984. Amends 12-6-111; 12-6-112.

H.B. 1336 -- Motor vehicles - sales - dealer licensing board - standard contract form. Requires the motor vehicle dealer licensing board to prescribe a standard contract form to be used in the sale of motor vehicles. Requires such form to contain disclosures relating to the sale, including instructions that the form is a legal instrument, that only the written form embodies the contract and any conflicting oral representations are void, that the contract either is or is not one for a single lump sum payment of the purchase price, and that the parties must execute a lease arrangement for the buyer's use of the motor vehicle in an installment loan contract when the buyer is arranging the financing and the buyer takes possession of the motor vehicle before paying the full purchase price.

Mandates that disclosures be in 12 point boldface type or in a size at least 3 points larger than the smallest type in the contract and that the disclosures be read and initialed by the parties at the time of the sale.

States that the use of the standard contract form is mandatory for the sale of motor vehicles on or after January 1, 1985.

Effective April 27, 1984. Adds 12-6-104(3)(l).

Sales and Use:

H.B. 1011 -- Use tax returns and remittances - time for filing. Changes the time for filing use tax returns and remittances with the department of revenue so that, rather than filing every month for the preceding month, the taxpayer files at such time as the cumulative tax due at the end of any month exceeds $300. Requires that such filing be made prior to the 20th day of the following month. Provides that, if the tax due in any calendar year is less than $300, one filing be made for the whole year and that it be made prior to January 20 of the following year.

Effective January 1, 1985. Amends 39-26-204(1)(a).

H.B. 1016 -- Sales and use taxes - exemption of aircraft. Exempts aircraft used or purchased for use in interstate commerce by a commercial airline from the state sales and use taxes.

Effective March 5, 1984. Adds 39-26-114(1)(a)(XXII). Amends 24-35-114.

H.B. 1441 -- Temporary sales and use tax - extension - use of funds. Changes the expiration date of the 1/2% sales and use tax originally imposed by reason of the fiscal emergency from June 30, 1984, to July 31, 1984. If moneys transferred from the Colorado water conservation board construction fund to the fiscal emergency fund have not been completely restored, requires the state treasurer to transfer from the general fund to such construction fund an amount equal to two-thirds of said tax collected during the month of July, 1984. Specifies that this transfer of funds is an exception to the priority previously established for the restoration of moneys transferred to the fiscal emergency fund.

Effective June 7, 1984. Adds 24-75-211(2)(d). Amends 29-2-108(2); 39-26-106(1)(b); 39-26-123(2)(c)(I)(E.5); 39-26-202(2).

Severance:

H.B. 1208 -- Severance tax - tonnage exemption for coal. For the period July 1, 1984, through June 30, 1987, increases the tonnage of coal produced in each quarter of the taxable year which is exempt from the severance tax from the first 8,000 tons to the first 25,000 tons.

Provides, however, that the increased exemption shall not relieve a company from the production employee report requirement.

Effective July 1, 1984. Amends 39-29-106(2).

H.B. 1298 — Severance tax - elimination of credit for ad valorem taxes on small oil wells. Eliminates the severance tax credit for ad valorem taxes paid or assessed on oil wells producing 10 barrels or less per day of crude oil

Effective January 1, 1985. Amends 39-29-105(2).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1984

Fiscal Year	Collections	Administration	Cost as Percent of Collections
1984	$2,558,429,143	$39,681,563 1/	1.55
1983	$2,171,210,764	$36,450,113 1/	1.68
1982	$2,105,334,789	$34,108,900 1/	1.62
1981	$1,828,648,990	$31,519,225 1/	1.72
1980	$1,784,397,422	$28,626,742 1/	1.60
1979	$1,638,174,767	$26,032,899 1/	1.59
1978	$1,411,263,900	$23,960,846 1/	1.70
1977	$1,224,978,639	$23,614,713	1.93
1976	$1,090,868,629	$21,649,615	1.98
1975	$ 958,351,779	$20,482,654	2.14
1974	$ 854,391,541	$18,118,832	2.12
1973	$ 737,573,301	$14,960,980	2.03
1972	$ 652,525,833	$13,742,165	2.11
1971	$ 559,220,247	$12,641,268	2.26
1970	$ 504,987,630	$10,979,785	2.17
1969	$ 438,133,000	$ 9,782,513	2.23
1968	$ 388,073,705	$ 8,488,615	2.19
1967	$ 361,608,819	$ 7,568,569	2.09
1966	$ 341,131,698	$ 7,042,097	2.06
1965	$ 275,029,851	$ 6,634,689	2.41
1964	$ 256,418,095	$ 6,941,906	2.71
1963	$ 239,711,673	$ 6,845,695	2.86
1962	$ 235,636,762	$ 6,281,795	2.67
1961	$ 214,163,195	$ 5,803,916	2.71
1960	$ 185,723,899	$ 4,921,027	2.65
1959	$ 170,843,917	$ 4,177,351	2.44
1958	$ 154,632,934	$ 3,810,035	2.46
1957	$ 142,819,603	$ 3,422,163	2.40
1956	$ 135,025,686	$ 3,034,445	2.24
1955	$ 122,387,571	$ 2,774,717	2.26
1954	$ 107,284,438	$ 2,332,227	2.17
1953	$ 103,692,083	$ 2,017,181	1.95
1952	$ 99,338,309	$ 1,815,794	1.83
1951	$ 94,338,110	$ 1,678,758	1.78
1950	$ 84,845,575	$ 1,559,930	1.83

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1983	1984	Percent of 1984 Total Collections	Percentage Change In Collections
TAXES:				
Property:				
Motor Vehicle Specific Ownership "A"	$ 5,106,269.59	$ 6,097,115.38	0.24	+19.40
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$ 24,542,700.96	$ 24,901,542.21		
Cigarette Tax	36,944,612.75	47,901,681.19		
General Sales	549,654,703.30	614,845,295.79		
.5% Emergency Fund Sales & Use Tax	7,052,504.09	107,651,969.92		
Gasohol	1,288,497.13	8,535,208.32		
Motor Fuel	127,970,629.06	158,170,338.97		
Special Fuel	16,692,414.93	25,276,090.64		
Use Tax	67,922,919.39	68,144,673.31		
Litter Assessment	681.32	26.40		
Tourism Promotion	2,520.36	2,867,950.69		
Subtotal	$ 832,072,183.29	$1,058,294,777.44	41.37	+27.19
Income Tax:				
Estimated	$ 153,858,926.76	$ 182,979,299.52		
Cash	100,248,633.00	112,334,797.42		
Withholding	788,657,329.12	869,187,519.72		
Subtotal	$1,042,764,888.88	$1,164,501,616.66	45.52	+11.67
Inheritance, Gift, and Estate Taxes:				
Inheritance Tax	$ 841,697.34	$ 587,607.52		
Inheritance Filing Fee	277,367.85	227,270.30		
Gift Tax	43,841.08	11,177.84		
Estate Tax	8,733,303.02	10,473,747.76		
Subtotal	$ 9,896,209.29	$ 11,299,803.42	.44	+14.18
Severance Taxes:				
Estimated Tax and Withholding	$ 35,099,275.72	$ 31,286,347.54	1.22	-10.86
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$ 24,167,603.41	$ 29,065,647.31		
Motor Vehicle Licenses	26,826,324.20	28,633,112.10		
Safety Inspections	60.50	200.00		
Emissions	2,507,576.01	3,079,657.35		
Title Fees	535,885.70	32,592.25		
Depot Tags	.00	4.00		
Subtotal	$ 54,037,449.82	$ 60,811,213.01	2.38	+12.54
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$ 2,920,678.65	$ 4,544,428.21	.18	+55.59

COLLECTIONS BY SOURCE
(continued)

Source	Fiscal Years Ended June 30 1983	1984	Percent Of 1984 Total Collections	Percentage Change In Collections
Regulatory and Business:				
Alcohol Licenses	$ .00	$ .00		
Bedding Inspection Fees	27,344.96	31,190.78		
Boiler Inspection Fees	301,896.68	436,499.75		
Cigarette Licenses	892.50	577.50		
Commercial Driving Instructor Licenses	550.00	595.00		
Commercial Driving School Licenses	850.00	650.00		
Fluid Milk Sanitation Licenses	260.00	200.00		
Gambling Equipment Vendor's License	.00	38,000.00		
Gambling Event Permits	.00	140,600.00		
Hospital and Nursing Home Licenses	13,640.00	11,350.00		
Liquor Licenses	461,545.62	485,548.21		
Liquor Licenses - 85% City	1,388,406.34	1,459,234.96		
Liquor Licenses - 85% County	386,685.61	411,628.89		
Motor Vehicle Dealers and Salesman Licenses	707,992.22	752,010.72		
Motor Vehicle Manufacturers Licenses	65,570.00	72,920.00		
Oil and Gas Conservation Levy	775,684.91	758,276.89		
Overwide Trailer Permits	1.50	5.00		
Pet Shop and Kennel Licenses	4,740.00	7,371.65		
Plumber Inspection Fees	(90.26)	(401.30)		
Produce Licenses	138,610.00	149,243.81		
Psittacine Bird License Fees	2,460.00	1,770.00		
Public Utilities Motor Carrier Fees	158,025.70	202,336.00		
PUC Utility Supervision	2,178,862.11	2,339,138.72		
Restaurant License and Inspection Fees	215,750.50	226,417.44		
Special Fuel Distributors License	1,045.00	505.00		
Special Fuel Permits	126,408.30	104,695.20		
Store Licenses	759,202.75	766,786.90		
Subtotal	$ 7,716,334.44	$ 8,397,146.12	.33	+ 8.82
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$ 64,857,539.81	$ 74,160,359.10		
City Sales Tax	63,744,254.15	70,531,653.86		
County Sales Tax	47,376,344.56	59,749,096.18		
Motor Vehicle Financial Responsibility	55,946.17	74,209.00		
Motor Vehicle Penalty Assessments	2,622,749.41	2,438,577.65		
Order of Reinstatement	511,548.15	513,571.19		
Revenue Department Services	1,788,661.55	1,921,254.46		
Sales of Equipment, Books	12,541.75	13,852.00		
Other Miscellaneous Receipts	627,888.75	3,794,121.48		
Subtotal	$ 181,597,474.30	$ 213,196,694.92	8.33	+17.40
GRAND TOTAL OF GROSS COLLECTIONS	$2,171,210,763.98	$2,558,429,142.70	100.00	+17.83

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1984

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$ 6,097,115.38	$ 4,316,770.62 1/	$ 1,780,344.76
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$ 24,901,542.21	$ .00	$ 24,901,542.21
Cigarette Tax	47,901,681.19	18,046,335.44 2/	29,855,345.75
General Sales	614,845,295.79	1,309,360.59	613,535,935.20
.5% Emergency Fund Sales & Use Tax	107,651,969.92	.00	107,651,969.92
Gasohol	8,535,208.32	37.83	8,535,170.49
Motor Fuel	158,170,338.97	3,224,292.36	154,946,046.61
Special Fuel	25,276,090.64	23,889.02	25,252,201.62
Use Tax	68,144,673.31	795,302.52	67,349,370.79
Litter Assessment	26.40	.00	26.40
Tourism Promotion	2,867,950.69	24,551.84	2,843,398.85
Subtotal	$1,058,294,777.44	$ 23,423,769.60	$1,034,871,007.84
Income Tax:	$1,164,501,616.66	$318,310,392.51	$ 846,191,224.15
Estate Tax:	$ 11,299,803.42	$ 732,986.47	$ 10,566,816.95
Severance Taxes:	$ 31,286,347.54	$ 2,495,577.45	$ 28,790,770.09
Licenses, Permits and Fees:			
Motor Vehicle			
Gross Ton Mile	$ 29,065,647.31	$ 470,888.17	$ 28,594,759.14
Vehicle Licenses	28,633,112.10	.00	28,633,112.10
Emissions and Safety Inspections	3,079,857.35	2,532.46	3,077,324.89
All Other	32,596.25	.00	32,596.25
Subtotal	$ 60,811,213.01	$ 473,420.63	$ 60,337,792.38
Motor Vehicle Operators:	$ 4,544,428.21	$ 105.00	$ 4,544,323.21
Regulatory and Business:	$ 8,397,146.12	$ 44,267.22	$ 8,352,878.90
Other Receipts:			
Regional Transportation District Sales Tax	$ 74,160,359.10	$ 72,886,932.34 1/	$ 1,273,426.76
City Sales Taxes	70,531,653.86	69,802,259.40 1/	729,394.46
County Sales Taxes	59,749,096.18	58,351,971.40 1/	1,397,124.78
All Other	8,755,585.78	332,415.56	8,423,170.22
Subtotal	$ 213,196,694.92	$201,373,578.70	$ 11,823,116.22
TOTAL	$2,558,429,142.70	$551,170,868.20	$2,007,258,274.50

1/ Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.

2/ Includes $17,648,341.93 distributed to cities and counties.

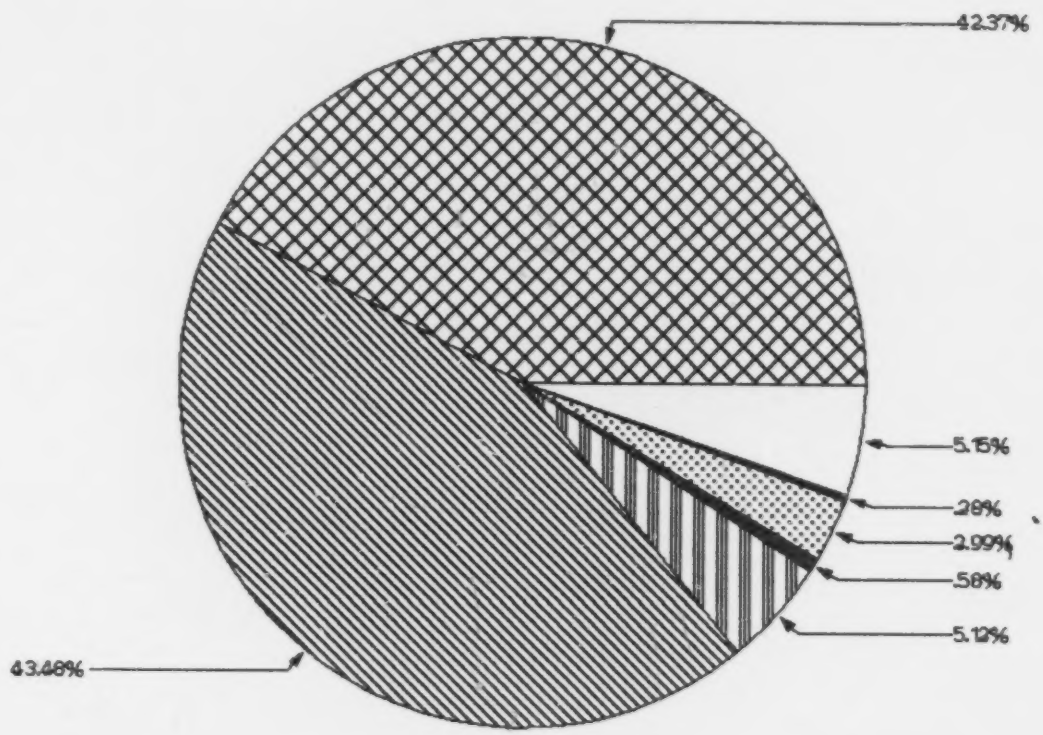
GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1984

Tax Source 1/	Gross Collections	Cost of Administration	Cost of Percent of Collections
General Fund:			
Alcoholic Beverages 2/	$ 27,436,554.27	$ 851,871.95	3.10
Sales, Use and Cigarette 2/ 3/	841,412,148.40	6,752,189.45	.80
Income Tax	1,164,501,616.66	9,511,852.84	.81
Estate Tax 2/	11,299,803.42	161,803.16	1.43
Regulatory and Business Licenses, Permits and Fees	4,852,440.90	398,378.22	8.21
Other Receipts	356,118.11	11,485.08	3.22
Total General Fund	$2,049,858,681.76	$17,687,580.70	0.86
Highway Users Fund:			
Mileage and Fuel Taxes 4/	$ 221,727,919.49	$ 1,265,769.28	0.57
Motor Vehicle Registrations and Titles 5/	33,260,263.76	2,903,522.58	8.73
Operators Licenses and Control 6/	6,720,110.70	10,876,926.00	161.86
All Other Motor Vehicle 7/	2,766,647.78	337,686.97	12.21
Ports of Entry 8/	.00	3,513,712.36	-
Total Highway Users Tax Fund 9/	$ 264,474,941.73	$18,897,617.19	7.14
Other Collections:			
Special Funds 10/	$ 8,368,062.53	$ 2,960,048.99	35.37
Severance Taxes 11/	31,286,347.54	136,315.81	0.44
City, County and Regional Transportation District Sales Taxes 12/	204,441,109.14	.00	-
Total Other Collections	$ 244,095,519.21	$ 3,096,364.80	1.27
Grand Total	$2,558,429,142.70	$39,681,562.69	1.55

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Does not reflect sales tax transfer to Highway Users Tax Fund of $53,348,622.27.
4/ Includes gross ton mile, gasoline and special fuel taxes.
5/ Includes vehicle registrations and licenses, specific ownership 'A' tax and titles.
6/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement and master file records.
7/ Includes penalty assessments and miscellaneous collections.
8/ Collections at Ports of Entry are included in mileage and fuel tax amounts.
9/ Does not relect sales tax transfer to Highway Users Tax Fund or related costs.
10/ Includes motor vehicle emissions and inspections, motor vehicle dealers administration, traffic safety, distributive data processing titles and ownership tax.
11/ Administrative costs are General Fund expenditures.
12/ Administrative costs are included in General Fund - Sales, use and cigarette and tourism costs.

FY 84 NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPT.



- Individual Income Tax
- Sales and Use Tax
- Corporate Income Tax
- Estate Tax
- Cigarette and Liquor Tax
- Miscellaneous Collections
- Not Collected by Department of Revenue

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1984

Personal Services	$32,205,458
Operating	6,145,007
Total	$38,350,465
Capital Outlay	1,331,098
TOTAL ADMINISTRATIVE EXPENSES	$39,681,563 1/

1/ Includes federal funds in the amount of $129,791.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1984

Tax Section	Number of Annual Audits [1]	Assessments	Refunds	Net
Field Audits [2]	17,291 [3]	$39,407,959	$10,748,432	$ 28,659,527
Office Audits	7,813 [3]	5,197,412	3,032	5,194,380
Taxpayer Service:				
Income Tax	30,131	1,457,262	21,312,334	(19,855,072)
Sales, Use Withholding and Cigarette Tax	3,464	1,054,404	3,274,816	(2,220,412)
Mileage & Fuel Tax	2,255	97,348	172,851 [4]	(75,503)
Severance Tax	123	369,309	50,875	318,434
GRAND TOTALS	61,077	$47,583,694	$35,562,340	$ 12,021,354

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling $2,828,053 or bond refunds totaling $83,182.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR MALT, VINOUS AND SPIRITUOUS LIQUOR, AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261

INSTRUCTIONS

FILL OUT FORM DRL 1511 "MONTHLY SUMMARY OF TAXABLE TRANSACTIONS." THEN TAKE THE TOTALS FROM THAT FORM AND ENTER THEM ONTO THIS FORM IN SPACES BELOW. ON LINE 5, ENTER TOTAL AMOUNT DUE WITH THIS REPORT.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	PERIOD COVERED MO.	YR.	DUE DATE MO.	DAY	YR.

1. SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)					(69-1)
A.	TOTAL LITERS @ .6026		(7)	$	
B.	PENALTY 10%		(1)	$	
C.	INTEREST 1%		(11)	$	
D.	SUB-TOTAL			$	
E.	LESS: TAX CREDITS		(2)	$	
F.		NET TAX DUE	(8-18)	$	
2. VINOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)					(70-1)
A.	TOTAL LITERS @ .0733		(7)	$	
B.	PENALTY 10%		(1)	$	
C.	INTEREST 1%		(11)	$	
D.	SUB-TOTAL			$	
E.	LESS: TAX CREDITS		(2)	$	
F.		NET TAX DUE	(8-18)	$	
3. 3.2% BEER (ENTER TOTALS FROM FORM DRL 1511)					(42-1)
A.	TOTAL GALLONS @ 8¢		(7)	$	
B.	PENALTY 10%		(1)	$	
C.	INTEREST 1%		(11)	$	
D.	SUB-TOTAL			$	
E.	LESS: TAX CREDITS		(2)	$	
F.		NET TAX DUE	(8-18)	$	
4. MALT LIQUOR (ENTER TOTALS FROM FORM DRL 1511)					(56-1)
A.	TOTAL GALLONS @ 8¢		(7)	$	
B.	PENALTY 10%		(1)	$	
C.	INTEREST 1%		(11)	$	
D.	SUB-TOTAL			$	
E.	LESS: TAX CREDITS		(2)	$	
F.		NET TAX DUE	(8-18)	$	
5. TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL ALL "F" LINES) ⟶				$	

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NAME OF BUSINESS | SIGNATURE OF AGENT OR OFFICER | TITLE | DATE

BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Tax rates effective July 1, 1981:

Beer	8¢ per gallon
Wine	7.33¢ per liter
Spirituous Liquors	60.26¢ per liter

COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1982 - 1984

Gross Receipts:	1982	1983	1984
License Fees	$ 370,205.00	$ 390,495.00	$ 349,843.19
3.2% Beer Tax	1,239,326.61	1,200,248.53	1,117,716.91
Repeal Beer Tax	5,786,494.42	5,576,880.35	5,689,490.64
Wine	2,288,703.23	2,356,358.95	2,448,959.23
Spirituous Liquors Tax	16,004,297.29	15,361,303.59	15,645,375.43
85% Liquor Licenses from Local Government	1,761,247.76	1,724,447.20	1,847,691.35
Total Receipts	$27,450,274.31	$26,609,733.62	$27,099,076.75
Less Refunds:			
Licenses	$ 4,300.00	$ 7,331.25	$ 3,925.00
3.2% Beer Tax	.00	710.00	145.00
Total Refunds	$ 4,300.00	$ 8,041.25	$ 4,070.00
NET RECEIPTS	$27,445,974.31	$26,601,692.37	$27,095,006.75
Summary of Net Receipts:			
Receipts from Taxes	$25,318,821.55	$24,494,791.42	$24,901,542.21
Receipts from License Fees and Miscellaneous Income	2,127,152.76	2,106,900.95	2,193,464.54
TOTAL	$27,445,974.31	$26,601,692.37	$27,095,006.75

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1984

RECEIPTS FROM LICENSE FEES			
3.2% Retail Beer		$ 62,638.15	
3.2% Wholesale Beer		5,500.00	
3.2% Beer Manufacturer		200.04	
3.2% Beer, Special Events		5,080.00	
3.2% Beer Nonresident Manufacturer		200.00	
Liquor Store Retail		71,900.00	
Drug Store Retail		2,500.00	
Hotel and Restaurant - Beer and Wine		7,150.00	
Hotel and Restaurant - Beer, Wine & Spirituous		64,475.00	
Club License - Malt, Vinous & Spirituous		6,575.00	
Dining Car		6,250.00	
Brewery (Beer)		750.00	
Winery		6,000.00	
Distillery		.00	
Wholesale Liquor		29,500.00	
Wholesale Repeal Beer		18,000.00	
Importer		6,025.00	
Beer, Wine, Liquor, Special Events		17,475.00	
Tavern License		39,250.00	
Performing Arts		375.00	
Racetrack		.00	
85% Liquor Licenses from Local Government		1,847,691.35	
		$2,197,534.54	
Less Adjustments: Liquor, Wine and Spirits Licenses		3,925.00	
Less Adjustments: Beer Licenses		145.00	
Total			$2,193,464.54
RECEIPTS FROM EXCISE TAX			
3.2% Beer Tax	$ 1,117,716.91		
Less Refunds	.00	$ 1,117,716.91	
Intoxicating Liquor Tax		23,783,825.30	
Total			$24,901,542.21
TOTAL RECEIPTS			$27,095,006.75

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1972 - 1984

Year	Beer	Wine	Spirituous Liquors
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503
1976	63,318,591	5,885,129	6,511,700
1975	62,348,411	5,161,715	6,026,457
1974	57,152,047	5,061,468	5,765,056
1973	51,866,492	4,817,222	5,606,520
1972	43,480,336	4,036,111	5,351,590

LIQUOR LICENSES IN FORCE

TYPE ISSUED	FISCAL YEAR 1984
Hotel and Restaurant	2,372
Tavern	1,458
Retail Drug Stores	93
Retail Liquor Stores	1,342
Retail Beer and Wine	257
Retail Clubs	247
Retail Arts	14
Retail Race Tracks	7
Retail Public Transportation	22
Beer, Wine, Spirituous, Special Events	807
3.2% Beer Special Events	660
Importers	224
Retail 3.2% Beer	2,350
Beer Manufacturer's License	5
Wineries	4
Wholesale Liquor	54
Wholesale Repeal Beer	51
Wholesale 3.2% Beer	51
Gambling Permits	1,720
TOTAL LICENSES	11,738

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	Calendar Year 1979	1980	1981	1982	1983
Adams	375	370	436	438	481
Alamosa	40	45	30	53	49
Arapahoe	397	432	504	518	572
Archuleta	33	33	23	37	44
Baca	12	11	9	11	12
Bent	17	17	11	16	21
Boulder	297	304	354	367	408
Chaffee	72	79	46	75	77
Cheyenne	9	10	9	11	12
Clear Creek	59	56	47	66	64
Conejos	28	29	25	31	30
Costilla	21	21	16	24	26
Crowley	6	13	5	11	7
Custer	11	10	7	10	17
Delta	48	51	58	64	76
Denver	1,000	1,065	1,133	1,102	1,134
Dolores	11	11	9	8	13
Douglas	33	45	43	67	79
Eagle	109	127	124	148	167
Elbert	9	10	8	15	15
El Paso	545	587	610	612	659
Fremont	95	106	104	104	111
Garfield	92	103	86	124	137
Gilpin	20	20	22	26	31
Grand	93	100	83	115	127
Gunnison	72	90	67	93	117
Hinsdale	14	14	11	11	13
Huerfano	41	42	51	49	50
Jackson	21	20	12	21	20
Jefferson	485	493	587	593	649
Kiowa	4	4	3	7	8
Kit Carson	31	29	16	27	29
Lake	40	41	28	44	41
La Plata	122	120	106	136	152
Larimer	305	358	383	379	394
Las Animas	78	90	94	91	82
Lincoln	21	23	10	21	23
Logan	49	49	55	52	53
Mesa	158	187	213	219	233
Mineral	12	14	14	15	14
Moffat	39	41	35	48	47
Montezuma	51	53	37	56	73
Montrose	71	73	47	83	77
Morgan	68	75	73	76	78
Otero	62	69	71	70	77
Ouray	20	19	15	22	26
Park	41	43	29	46	46
Phillips	11	10	10	16	13
Pitkin	109	113	119	131	139
Prowers	43	43	51	49	51
Pueblo	358	358	390	383	388
Rio Blanco	27	27	20	30	34
Rio Grande	34	38	27	45	48
Routt	77	88	67	95	108
Saguache	25	29	20	32	33
San Juan	14	14	13	15	21
San Miguel	31	36	27	33	39
Sedgwick	15	13	10	15	17
Summit	108	113	123	155	163
Teller	52	55	42	53	62
Washington	14	16	12	21	19
Weld	251	260	312	305	299
Yuma	32	30	36	33	34
STATE TOTALS	6,458 1/	6,845 2/	7,038 3/	7,623 4/	8,139 5/

1/ In addition to this figure, 580 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1979.
2/ In addition to this figure, 647 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1980.
3/ In addition to this figure, 654 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1981.
4/ In addition to this figure, 724 Special Event Liquor Licenses and 530 Special Event 3.2% Beer Licenses were issued in 1982.
5/ In addition to this figure, 804 Special Event Liquor Licenses and 660 Special Event 3.2% Beer Licenses were issued in 1983.

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1982 - 1984

ACTIONS	1982	1983	1984
State Administrative Hearings	46	36	38
State Revocations	3	1	7
State Suspensions	0	13	20
State Denials	6	2	4
Court Cases	55	44	28
Local Hearings	78	44	42
TOTAL	188	140	139

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

BEST AVAILABLE COPY

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 221 (REV. 12/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO: COLORADO DEPARTMENT OF REVENUE STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLO. 80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED:

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO, 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT. of REVENUE

SS No. 1 _____ SS No. 2 _____ *FEIN _____

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fuson Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 .... Column B less Column C less Column D less Column E)

AMOUNT OF TAX:		Code	
7. Lines 5, Column C, x 10¢	$		
8. Less: Wholesaler's 4% Discount	$		
9. Net tax by meter		(07)	$
10. Line 5, Column D, x 10¢	$		
11. Less: Wholesaler's 4% Discount	$		
12. Net Tax By Decal Stamps		(05)	$
13. Line 5, Column E, x 10¢	$		
14. Less: Wholesaler's 4% Discount	$		
15. Net Tax By Fuson Stamps		(05)	$
16. TOTAL - Net Tax Used For Period			$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____ _____

Ascending Register Reading -Ending _____ _____
-Beginning _____ _____

Descending Register Reading -Ending _____ _____
-Beginning _____ _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit on Form DR-227A _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

Name of Business or Taxpayer _____ Agent or Officer _____ Title _____ Date _____

CIGARETTE TAX

Fiscal Years Ended June 30, 1974 - 1984

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1984 1/	$49,897,584	$1,995,903	$47,901,681	$355,272	$47,546,409
1983 2/	$38,483,972	$1,539,359	$36,944,613	$313,907	$36,630,706
1982 2/	$38,964,058	$1,558,562	$37,405,496	$247,297	$37,158,199
1981 2/	$38,955,256	$1,558,210	$37,397,046	$287,320	$37,109,726
1980 2/	$36,563,723	$1,462,549	$35,101,174	$242,228	$34,858,946
1979 2/	$35,359,658	$1,414,386	$33,945,272	$241,498	$33,703,774
1978 3/	$51,027,005	$2,041,080	$48,985,925	$259,454	$48,726,471
1977 2/	$34,238,753	$1,369,550	$32,869,203	$135,287	$32,733,916
1976 2/	$33,955,476	$1,358,219	$32,597,257	$103,346	$32,493,911
1975 2/	$32,826,988	$1,313,079	$31,513,909	$112,063	$31,401,846
1974 2/	$32,435,314	$1,297,413	$31,137,901	$ 68,529	$31,069,372

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1984

Year	Cities' and Counties' Shares 4/	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1984	$17,648,342	- 0.62	$29,898,067	+58.42
1983	$17,757,664	- 1.15	$18,873,042	- 1.68
1982	$17,964,475	+ 1.54	$19,193,724	- 1.16
1981	$17,692,653	+ 4.56	$19,417,073	+ 8.25
1980	$16,921,047	+ 4.45	$17,937,900	+ 2.48
1979	$16,200,081	+ 0.43	$17,503,692	-46.30
1978	$16,130,826	+ 3.64	$32,595,645	+89.83
1977	$15,563,552	- 0.15	$17,170,363	+ 1.56
1976	$15,587,350	+ 2.16	$16,906,562	+ 4.72
1975	$15,257,222	+24.26	$16,144,625	-14.09
1974	$12,278,418	5/	$18,790,954	+22.98

1/ Effective November 1, 1983, the tax rate changed from 10¢ per pack to 15¢ per pack.
2/ Tax rate equivalent to 10¢ per pack.
3/ Tax rate equivalent to 15¢ per pack.
4/ Based on time of distribution rather than entitlement per statute. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal year 1978 only).
5/ The first city and county rebates were issued October, 1973.

ESTATE TAX

39-23.5-107. *Tax returns - date to be filed.* (1) with respect to every gross estate or generation-skipping transfer subject to the tax imposed by this article, the person required to file a federal return shall file with the department on or before the date the federal return is required to be filed.

DR 1210 (Rev. 12/81)
State of Colorado
DEPARTMENT OF REVENUE

1375 Sherman Street
Denver, Colorado 80261
(303) 866-2386

DEPARTMENT OF REVENUE USE ONLY

ESTATE TAX RETURN

DOC (18) TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1980. CHECK THE APPLICABLE STATEMENT LISTED BELOW:

☐ A Federal Return is not required to be filed but a Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached but no Colorado Estate Tax is due. A Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached and a Colorado Estate Tax is due. A Certificate of Estate Tax Determination is requested. Complete Sections I, II, and III below.

☐ A payment for Colorado tax in the amount of $_____ is attached. The amount of the payment was computed in accordance with Schedules A, B, C and Recapitulation, Page 2.

Decedent was ☐ Domiciliary ☐ Non-Domiciliary ☐ Alien of Colorado.

The Estate has elected ☐ 10 yr ☐ 15yr installment payments.

The first payment due date: _____

An extension of time to file the Federal Return ☐ has ☐ has not been granted.

A true copy of such extension is attached. Extension date: _____

An extension of time to pay the Federal Tax ☐ has ☐ has not been granted.

A true copy of such extension is attached. Extension date: _____

SECTION I

Estate of _____ Date of Death _____

Also Known As _____

Domicile at Date of Death: (No. & Street) _____

City, County, State, Zip: _____ Decedent's Soc. Sec. No.: _____

Name of Personal Representative or person filing return: _____ Name of Attorney _____

Address: _____ Address: _____

City, State, Zip: _____ City, State, Zip: _____

Telephone: ( ) _____ Telephone: ( ) _____

SECTION II

Name and Location of Court where Estate is being probated: _____ Court Case Number _____

SECTION III (See instructions below)

Colorado Assets: _____

Non-Colorado Assets: _____

TOTAL: _____

A. If a Federal Estate Tax Return is required, enter the total gross value of Decedent's Estate for Federal Estate and Generation Skipping Transfer Tax purposes.

B. If a Federal Estate Tax Return is not required, enter the total gross value of Decedent's Estate. Gross value means the total value of the assets before any deductions.

I declare, under penalties of perjury in the second degree, that I have examined this return including any and all accompanying schedules or attachments and that I believe the same to be true and correct as to every material matter.

Signature of Person Filing Statement _____ Title _____ Date _____

Signature of Person Preparing Statement _____ Title _____ Date _____

SCHEDULE A

Computation of Tax - Domiciliary Decedent's Estate - Federal Estate Tax

1. Total state death tax credit allowable for Federal Estate Tax purposes. . . . . $ _____
2. Taxes paid to other states qualifying for Federal Estate Tax Death Tax credit. (Attach evidence and computation) . . . . . $ _____
3. Proration of Federal Estate Tax State Death Tax credit:
   a. Gross value for Federal Estate Tax purposes of property located in states other than Colorado (Identify on attached Federal Estate Tax return). . . . . $ _____
   b. Gross Value of decedent's Estate for Federal Estate Tax purposes. . . . . $ _____
   c. Percent of Estate for Federal Estate Tax purposes located in states other than Colorado. (Line 3 (a) divided by Line 3 (b)). . . . . _____ %
   d. Amount of credit attributable to property located in states other than Colorado. (Line 1 multiplied by Line 3 (c)). . . . . $ _____
4. Deduction for taxes paid to other states (Line 2 or Line 3 (d), whichever is smaller). . . . . $ _____
5. Tax payable to Colorado (Line 1 less Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE B

Computation of Tax-Non-Domiciliary or Alien Decedent's Estate–Federal Estate Tax

1. Total State Death Tax credit allowable for Federal Estate Tax purposes. . . . . $ _____
2. Gross value for Federal Estate Tax purposes of property located in Colorado. (Identify on attached Federal Estate Tax return). . . . . $ _____
3. Gross value of decedent's Estate for Federal Estate Tax purposes. . . . . $ _____
4. Percent of Federal Estate located in Colorado (Line 2 divided by Line 3). . . . . _____ %
5. Tax payable to Colorado (Line 1 multiplied by Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE C

Computation of Tax - Generation Skipping Transfer Tax

6. Total State Death Tax credit allowable for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____
7. Gross value for Federal Generation Skipping Transfer Tax Purposes of property located in Colorado. (Identify on attached Federal Generation Skipping Transfer Tax return). . . . . $ _____
8. Gross value of Estate for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____
9. Percent of property subject to Federal Generation Skipping Transfer Tax located in Colorado. (Line 7 divided by Line 8). . . . . _____ %
10. Tax payable to Colorado (Line 6 multiplied by Line 9) (enter on Line 11, below). . . . . $ _____

RECAPITULATION

11. Amount of tax payable to Colorado (Schedule A Line 5 or Schedule B Line 5, Plus Line 10). . . . . (05) $ _____
12. Late filing penalty (5% for each month or portion thereof - maximum penalty 25%). . . . . (01) $ _____
13. Interest at _____% from _____ to _____ . . . . . (03) $ _____
14. Total Tax, Penalty, and Interest Payable (total of lines 11, 12, and 13). . . . . $ _____
15. Prior payments (attach explanation). . . . . $ _____
16. Balance due (Line 14 minus Line 15). . . . . $ _____

ESTATE TAX

The Colorado Inheritance Tax, a tax on the right to receive property by descent or testamentary gift, shall by statute continue in full force and effect until all of the taxes collectible from the estates of decedents dying on or before December 31, 1979, have been collected.

The Colorado Gift Tax, a tax on the gratuitous transfer of property, has been abolished for transfers occurring on or after January 1, 1980. The Colorado Gift Tax shall by statute continue in full force and effect until all of the taxes collectible as a result of transfers of property by gifts occurring on or before December 31, 1979, have been collected.

The Colorado Estate Tax replaces the Inheritance Tax for decedents with a date of death on or after January 1, 1980. The Estate Tax provides for the pickup of the state death tax credit allowable on the United States Estate Tax Return. This credit results in a reduction in the federal tax equal to the amount paid to the state.

If the decedent died during the 1984 calendar year, representatives of the estate would not be required to file a Colorado Estate Tax Return unless the gross estate exceeded $325,000 the figure that triggers the filing requirement for the United States Estate Tax Return. Currently there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

	Fiscal Years Ended June 30 1983	1984
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	1,103	930
Nontaxable Returns	3,172	2,279
Payment Documents	1,440	1,109
Inheritance Tax		
New Returns	336	198
Amended Returns	107	56
Payment Documents	613	475
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	5,256	2,809
Inheritance Tax	537	340
Gift Tax	26	24
Release of Lien Issued:		
Inheritance Tax	1,142	660
Refunds Issued:		
Estate Tax	188	150
Inheritance Tax	52	38
Gift Tax	6	0

ESTATE, INHERITANCE AND GIFT TAX
NET COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1984

Fiscal Year	Inheritance Tax [1]	Gift Tax	Estate Tax [2]	Total
1984	$ 55,120	$ 2,394	$10,256,413	$10,313,927
1983	$ 251,254	$ 42,556	$ 8,543,908	$ 8,837,718
1982	$ 1,582,657	$ 198,042	$10,962,933	$12,743,632
1981	$ 2,001,326	$ 431,532	$ 4,978,311	$ 7,411,169
1980	$24,089,768	$1,047,448	$ 11,213	$25,148,429
1979	$22,825,793	$1,328,928	-0-	$24,154,721
1978	$21,242,278	$1,251,554	-0-	$22,493,832
1977	$19,191,409	$4,762,907	-0-	$23,954,316
1976	$14,342,337	$1,737,537	-0-	$16,079,874
1975	$14,609,091	$2,188,198	-0-	$16,797,289
1974	$18,607,296	$1,518,543	-0-	$20,125,839
1973	$13,962,974	$1,594,613	-0-	$15,557,587
1972	$13,241,148	$1,292,210	-0-	$14,533,358
1971	$ 9,903,958	$1,760,126	-0-	$11,664,084

NOTE: Pursuant to Senate Bill 225, 49th General Assembly, first regular session, the Division of Inheritance and Gift Tax was transferred from the Department of Law to the Department of Revenue, effective July 1, 1973. Comparative data shown results from the fact that the Department of Revenue has historically collected the taxes under 39-23-156, CRS 1973.

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.
2/ Tax effective January 1, 1980.

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

(23)

1983 FORM 112—COLORADO STATE CORPORATION INCOME TAX RETURN

or other tax year beginning _____, 1983, ending _____, 19 ____

PLACE LABEL HERE ▶	Name	Account number (Colo. I.D. No.)
	Number and Street	Federal employer I.D. Number
	City, State and ZIP Code	

• A. This return is being filed for:

- ☐ (42) A corporation not apportioning income;
- ☐ (43) A corporation doing an interstate business apportioning income under the Colorado Income Tax Act (Schedule A, Page 2);
- ☐ (44) A corporation doing an interstate business apportioning income under the multistate compact (Schedule AS-4);
- ☐ (45) A corporation electing to pay a tax on its gross Colorado sales under the multistate compact;
- ☐ (46) An S corporation (attached Schedule S);
- ☐ (47) A "DISC" corporation.

COMPLETE QUESTIONNAIRE AT TOP OF PAGE 2 OF THIS FORM

Business code number per federal return

• Give year corporation began doing business in Colorado

☐ Check this block if this return is filed under extension. Give extended due date

Make checks payable to the Colorado Department of Revenue

Mail return to the Colorado Department of Revenue, 1375 Sherman Street Denver, Colorado 80261

Checks or money orders for amount due should not include payment for tax on any other document or return. Use separate checks for other documents.

1	Federal taxable income from line 30, Form 1120 or line 28, Form 1120-S		$
	Modifications increasing federal taxable income:		
2	Federal net operating loss deduction •	$	
3	Colorado income tax deduction		
4	Other additions, attach explanation		
5	Total of lines 2 through 4		$
6	Total of lines 1 and 5		$
	Modifications decreasing federal taxable income:		
7	Exempt federal interest, explain	$	
8	Colorado income tax refund		
9	Other subtractions, attach explanation •		
10	Total of lines 7 through 9		$
11	Modified federal taxable income, line 6 minus line 10 •		$
12	Colorado taxable income before net operating loss deduction •		$
13	Colorado net operating loss deduction •		
14	Colorado taxable income, line 12 minus line 13		$
15	Tax, 5% of line 14 •		$
16	New business facility credit from Form 112 NFC •	$	
17	Impact assistance credit from Form 112 CR •		
18	Pollution control property tax credit from Form 112 CR •		
19	Commercial energy credit from Form 112 CR •		
20	Colorado investment credit from Form 112 CR •		
21	Crop and livestock contribution credit from Form 112 CR •		
22	Total credits, lines 16 through 21		$
23	Net tax, line 15 minus line 22		$
24	Investment credit recapture •		
25	Total of lines 23 and 24		$
26	Payments and credits on estimated tax •	$	
27	Payments on extension of time for filing •		
28	Inventory tax credit from Form 112 CR •		
29	Total of lines 26, 27 and 28		$
30	Balance of tax due, line 25 minus line 29		$
31	Penalty • $ _____, Interest • $ _____ Total		$
32	Total due, add lines 30 and 31 •		$
33	Overpayment, line 29 minus line 25		$
34	Overpayment to be credited to estimated tax •		$
35	Overpayment to be refunded •		$

Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge it is true, correct and complete.

(Signature) (Date) 64

(Title)

(Name of person or firm preparing return)

(13)

1983 FORM 104-LONG FORM
COLORADO INDIVIDUAL INCOME TAX RETURN

or other tax year beginning _____, 1983, ending _____, 19___

Use Colorado Label. Otherwise, please print or type.	FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
	YOURSELF		
	SPOUSE		
	ADDRESS		SCHOOL DISTRICT NUMBER
	CITY, STATE AND ZIP CODE		COUNTY

FILING STATUS CHECK ONLY ONE BOX

- (1) ☐ SINGLE
- (2) ☐ MARRIED FILING JOINT RETURN
- (3) ☐ MARRIED FILING COMBINED RETURN
- (4) ☐ MARRIED FILING ON A SEPARATE FORM

EXEMPTIONS ALWAYS CHECK BOX LABELED YOURSELF CHECK OTHER BOXES IF THEY APPLY

(5A)	☐	YOURSELF	☐	65 OR OVER	☐	BLIND	ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶
(B)	☐	SPOUSE	☐	65 OR OVER	☐	BLIND	

- (C) NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED ..... (C) ☐
- (D) MENTALLY RETARDED DEPENDENT ..... (D) ☐
- (6) TOTAL NUMBER OF EXEMPTIONS CLAIMED ..... (6) ☐
- (7) IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF ☐ ; (B) SPOUSE ☐

ATTACH WITHHOLDING FORMS HERE

INCOME AND ADJUSTMENTS

A MARRIED COUPLE FILING A COMBINED RETURN MUST COMPLETE ALL THREE COLUMNS. ALL OTHER TAXPAYERS COMPLETE THE "YOURSELF" COLUMN ONLY.

	FEDERAL INCOME	YOURSELF	SPOUSE
(8) WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION ..... (8)			
(9) INTEREST INCOME ..... (9)			
(10) DIVIDEND INCOME AFTER FEDERAL EXCLUSION ..... (10)			
(11) BUSINESS INCOME OR (LOSS) ..... (11)			
(12) GAIN OR (LOSS) FROM THE SALE OR EXCHANGE OF PROPERTY ..... (12)			
(13) PENSION AND ANNUITY INCOME ..... (13)			
(14) RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC. ..... (14)			
(15) FARM INCOME OR (LOSS) ..... (15)			
(16) OTHER INCOME, EXPLAIN _____ (16)			
(17) TOTAL INCOME, ADD LINES 8 THROUGH 16 ..... (17)			
(18) FEDERAL ADJUSTMENTS (DEDUCTION FOR MARRIED COUPLE WHEN BOTH WORK, ETC.) EXPLAIN _____ (18)			
(19) FEDERAL ADJUSTED GROSS INCOME, LINE 17 MINUS LINE 18 ..... (19)			

ATTACH CHECK OR MONEY ORDER HERE

MODIFICATIONS

(20) **ADDITIONS** (STATE BOND INTEREST, ETC.), EXPLAIN _____ (20)			
(21) TOTAL OF LINES 19 AND 20 ..... (21)			
SUBTRACTIONS:			
(22) UNITED STATES GOVERNMENT INTEREST ..... (22)			
(23) PENSION/ANNUITY MODIFICATION ..... (23)			
(24) INCOME TAX REFUND INCLUDED IN LINE 16 ..... (24)			
(25) CHILD AND DEPENDENT CARE MODIFICATION ..... (25)			
(26) COLORADO INTEREST EXCLUSION ..... (26)			
(27) COLORADO DIVIDEND EXCLUSION ..... (27)			
(28) OTHER SUBTRACTIONS, EXPLAIN _____ (28)			
(29) TOTAL SUBTRACTIONS, ADD LINES 22 THROUGH 28 ..... (29)			
(30) COLORADO ADJUSTED GROSS INCOME, LINE 21 MINUS LINE 29 ..... (30)			

▶ Tax tables are on pages 8, 10 and 11 of the instruction booklet. If you are using a tax table, find the tax based on your Colorado adjusted gross income (line 30) and the number of exemptions you are claiming (line 6 or 7), and enter your tax on line 42, page 2 of this form. You cannot use a tax table if your Colorado adjusted gross income is more than $20,000.

▶ If you are not using a tax table to find your tax, complete the tax computation schedule on page 2.

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income Over		But Not Over	Rate %
$ 0	-	$ 1,000	3
$1,000	-	$ 2,000	3 1/2
$2,000	-	$ 3,000	4
$3,000	-	$ 4,000	4 1/2
$4,000	-	$ 5,000	5
$5,000	-	$ 6,000	5 1/2
$6,000	-	$ 7,000	6
$7,000	-	$ 8,000	6 1/2
$8,000	-	$ 9,000	7
$9,000	-	$10,000	7 1/2
Over		$10,000	8

The statutory rates are those as shown above. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of $12,738. The effect of this credit is to lower certain statutory percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%; 1979 is 107%; 1980 is 109%; 1981 is 108%; 1982 is 106%; 1983 is 100%; cumulative, 141.53%.

1983 Tax Brackets and Rates with Credit and Indexing

Taxable Income Over		But Not Over	Rates
$ 0	-	$ 1,415	2.5% of Taxable Income
$ 1,415	-	$ 2,831	$ 35.38 + 3.0% of excess over $ 1,415
$ 2,831	-	$ 4,246	$ 77.86 + 3.5% of excess over $ 2,831
$ 4,246	-	$ 5,661	$127.39 + 4.0% of excess over $ 4,246
$ 5,661	-	$ 7,076	$183.99 + 4.5% of excess over $ 5,661
$ 7,076	-	$ 8,492	$247.67 + 5.0% of excess over $ 7,076
$ 8,492	-	$ 9,907	$318.47 + 5.5% of excess over $ 8,492
$ 9,907	-	$11,322	$396.30 + 6.0% of excess over $ 9,907
$11,322	-	$12,738	$481.20 + 6.5% of excess over $11,322
$12,738	-	$14,153	$573.24 + 7.5% of excess over $12,738
Over		$14,153	$679.37 + 8.0% of excess over $14,153

1983 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations for 1983 are taxable at the rate of 5% applied to net income derived from Colorado sources.

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS 1/

July 1, 1983 through June 30, 1984

Type of Return	Total	Taxable	Nontaxable
Individual 2/	1,427,119	1,160,324	266,795
Corporation	51,096	26,306	24,790
Fiduciary	12,764	6,141	6,623
Partnership 3/	5,519	0	5,519
TOTALS	1,496,498	1,192,771	303,727

1/ Includes amended returns.
2/ Includes returns filed only for food sales tax refunds and property/heat tax refunds.
3/ Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN [1]

Fiscal Year Ended June 30	Total	Individual [2][3]	Corporation [3]	Fiduciary [3]
1984	$805,372,045	$721,596,892	$ 81,007,067	$2,768,086
1983	$778,219,252	$672,178,695	$103,266,744	$2,773,813
1982	$731,669,162	$620,752,939	$108,910,422	$2,005,801
1981	$675,941,145	$560,191,981	$114,279,344	$1,469,820
1980	$590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$268,809,819	$223,964,174	$ 44,180,147	$ 745,498
1973	$228,262,471	$188,634,854	$ 38,993,022	$ 634,595

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 through 1983, the tax liability reported is before credits.

SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1984	$12,612,089
1983	$12,760,892
1982	$10,320,209
1981	$ 7,034,721
1980	$ 4,357,491
1979	$ 8,167,104
1978	$ 6,383,039
1977	$ 6,477,501
1976	$ 5,844,882
1975	$ 5,355,323
1974	$ 3,983,756

NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1971 - 1984

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1984 1/	1,386,728	$26,275,437,589	$18,948
1983 1/	1,358,487	$25,555,007,000	$18,811
1982 1/	1,305,421	$23,612,658,578	$18,088
1981 1/	1,357,228	$21,260,431,220	$15,665
1980 1/	1,323,712	$18,755,050,769	$14,169
1979 1/	1,218,132	$16,883,884,373	$13,860
1978 1/	1,113,020	$14,093,839,518	$13,663
1977 1/	1,078,924	$12,581,818,057	$11,661
1976 1/	1,025,177	$11,358,366,036	$11,079
1975	1,225,241	$10,773,376,545	$ 8,793
1974	1,146,055	$ 9,571,059,643	$ 8,351
1973	1,067,158	$ 8,436,459,707	$ 7,906
1972	984,013	$ 7,333,752,278	$ 7,453
1971	937,577	$ 6,525,271,751	$ 6,960

1/ The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting method for married taxpayers filing separately.

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1]
Fiscal Year Ended June 30, 1984

	Individual		Corporation		Fiduciary	
	Thousands of Dollars					
Total Tax Liability						
Normal Tax	$708,986		$ 81,007		$2,768	
Surtax	12,612		0		0	
Oil and Gas Tax	0		0		0	
Interest	536		269		7	
Penalties	538		80		2	
Total Tax Liability		$722,672		$ 81,356		$2,777
Less Credits						
16% Normal Tax Credit	$ 535		$ 0		$ 4	
Food Sales Tax Credit	1		0		0	
Old Age Property Tax & Heat Credits	18,108		0		0	
General Property Tax Credit	*		0		0	
New Business Facilities Credit	*		1,246		0	
Investment Tax Credit	*		10,357		0	
Inventory Tax Credit	*		11,521		0	
Pollution Control Tax Credit	*		1,050		0	
Commercial Energy Credit	*		509		0	
Impact Assistance Tax Credit	0		100		0	
Crop-Livestock Contribution Credit	*		11		0	
104 CR Credits [2]	41,284		0		92	
Interest Paid	834		1,868		**	
Total Credits		$ 60,762		$ 26,662		$ 96
Net Tax Liability		$661,910		$ 54,694		$2,681
Payments						
Cash	$ 68,747		$ 21,935		$2,325	
Withholding	781,957		0		9	
Estimates	83,845		80,619		557	
Accounts Receivable	9,450		987		6	
Total Payments		$943,999		$103,541		$2,897
Less Overpayments						
Refunded	$271,765		$ 40,271		$ 216	
Credited to Estimates	9,010		7,567		0	
Check-offs	862		0		0	
Investment Credit Recapture	452		1,009		**	
Total Overpayments		$282,089		$ 48,847		$ 216
Net Tax Liability		$661,910		$ 54,694		$2,681

1/ Does not include audit adjustments and amended returns. Sum of items may not equal totals due to rounding.

2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, and the crop or livestock contribution credit.

* Included in 104 CR Credits.

** Less than $500.

INDIVIDUAL INCOME - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1984	1,013,408	$269,589,644	$266.02
1983	1,096,106	$281,049,788	$256.41
1982	1,132,776	$305,830,077 a/	$269.98
1981	1,171,115	$307,790,037 a/	$262.82
1980	1,218,753	$238,513,991 a/	$195.70
1979	1,017,140	$160,295,505 a/	$157.59
1978	994,429	$151,451,987 a/	$152.30
1977	951,624	$116,005,744 a/	$121.90

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1984	11,168	$47,626,557	$4,264.56
1983	13,800	$49,874,549	$3,614.10
1982	9,494	$37,296,225	$3,928.40
1981	7,715	$22,167,919	$2,873.35
1980	5,480	$13,508,888	$2,465.13
1979	3,799	$ 6,936,552	$1,825.89
1978	4,639	$ 8,600,833	$1,854.03
1977	3,572	$ 7,639,911	$2,138.83

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1984	517	$332,723	$643.56
1983	567	$446,227	$787.00
1982	433	$345,801	$798.62
1981	419	$111,021	$264.97
1980	202	$ 57,734	$285.81
1979	356	$ 73,665	$206.92
1978	339	$106,298	$313.56
1977	349	$ 74,859	$214.50

INDIVIDUAL AND CORPORATION INCOME TAX CASH FLOW
Millions of Dollars

Fiscal Year Ended June 30	Cash With Returns	Estimated Tax Payments	Income Tax Withholding	Audit and Account Payments	Gross Tax Collections	Income Tax Refunds	Net Income Tax Collections	Property Tax Heat Credit Refunds	Net Collections
				Individual Income Tax 1/					
1984	$71.1	$84.0	$868.2	$ 7.6	$1,030.9	$252.1	$778.8	$18.0	$760.8
1983	$65.0	$79.2	$787.8	$ 6.2	$ 938.2	$262.8	$675.4	$18.7	$656.7
1982	$42.8	$63.5	$746.4	$ 4.9	$ 857.6	$285.4	$572.2	$20.7	$551.5
1981	$32.6	$53.2	$656.8	$ 5.1	$ 747.7	$281.7	$466.0	$25.1	$440.9
1980	$42.1	$53.6	$603.7	$ 5.0	$ 704.4	$191.7	$512.7	$47.5 2/	$465.2
				Corporate Income Tax					
1984	$22.0	$99.0		$11.6	$ 132.7	$ 47.7	$ 85.0		$ 85.0
1983	$20.2	$74.7		$ 8.8	$ 103.7	$ 49.9	$ 53.8		$ 53.8
1982	$20.0	$93.7		$12.9	$ 126.6	$ 37.3	$ 89.3		$ 89.3
1981	$23.2	$90.6		$10.6	$ 124.4	$ 22.2	$102.2		$102.2
1980	$23.2	$94.0		$ 5.7	$ 123.0	$ 13.5	$109.4		$109.4

1/ Includes fiduciary income tax.
2/ Includes food sales tax refunds of $25.4 million.

NUMBER OF CORPORATE RETURNS, TAX AND TAX CREDITS BY INDUSTRY 1/
Filed in Fiscal Year 1984

	Number of Returns			Colorado Tax		
	Total	Nontaxable	Taxable	Total Liability	Tax Credits	Net Liability
				---------Thousands of Dollars---------		
Agriculture	1,145	440	705	$ 1,001	$ 419	$ 582
Mining	1,879	1,260	619	5,333	1,010	4,323
Construction	3,695	1,760	1,935	8,349	776	7,573
Manufacturing	2,984	1,260	1,724	27,223	8,673	18,550
Transportation and Public Utilities	1,113	520	593	13,727	4,138	9,589
Wholesale and Retail Trade	8,245	3,520	4,725	23,662	8,305	15,357
Finance, Insurance and Real Estate	5,964	2,960	3,004	10,826	884	9,942
Other Services	9,860	3,860	6,000	10,609	1,418	9,191
Total	34,885	15,580	19,305	$100,730	$25,623	$75,107

1/ Does not include corporations not subject to tax, Subchapter S Corporations or amended returns.

INDIVIDUAL RESIDENT RETURNS -- NUMBER OF RETURNS, ADJUSTED GROSS INCOME
AND NET NORMAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS
Fiscal Year Ended June 30, 1984

Major Planning Regions	All Returns		Adjusted Gross Income			Net Normal Tax		
	Number	Percent Distribution	Amount ($000)	Percent Distribution	Average Per Return	Amount ($000)	Percent Distribution	Average Per Return
Region 1 - South Platte Valley	27,542	2.0	422,072	1.6	15,325	9,855	1.5	358
Region 2 - Northern Front Range	111,624	8.3	2,009,834	7.5	18,005	47,036	7.1	421
Region 3 - Denver Metropolitan	763,991	56.7	17,113,642	64.1	22,400	444,594	66.9	582
Region 4 - Pikes Peak	130,176	9.7	2,410,445	9.0	18,517	54,960	8.3	422
Region 5 - High Plains	8,837	0.7	148,113	0.6	16,761	3,379	0.5	382
Region 6 - Lower Arkansas Valley	19,605	1.5	267,259	1.0	13,632	6,051	0.9	309
Region 7 - Spanish Peaks	54,126	4.0	790,101	3.0	14,597	17,996	2.7	332
Region 8 - San Luis Valley	13,963	1.0	170,602	0.6	12,218	3,523	0.5	252
Region 9 - San Juan Basin	20,379	1.5	312,399	1.2	15,329	6,681	1.0	328
Region 10 - Black Canyon	24,268	1.8	343,355	1.3	14,148	7,206	1.1	297
Region 11 - Plateau	53,861	4.0	982,596	3.7	18,243	22,993	3.5	427
Region 12 - Northern Mountains	29,205	2.2	547,872	2.1	18,760	13,402	2.0	459
Region 13 - Upper Arkansas Valley	18,757	1.4	264,424	1.0	14,097	5,748	0.9	306
State Total	1,276,334	94.7	$25,782,714	96.6	$20,201	$643,423	96.9	$504
Region 14 - Out of State	71,915	5.3	914,726	3.4	12,720	20,656	3.1	287
Total	1,348,249	100.0	$26,697,440	100.0	$19,802	$664,079	100.0	$493

COUNTIES IN MAJOR PLANNING REGIONS

Region 1 - South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
Region 2 - Northern Front Range	Larimer, Weld
Region 3 - Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
Region 4 - Pikes Peak	El Paso, Park, Teller
Region 5 - High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
Region 6 - Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
Region 7 - Spanish Peaks	Huerfano, Las Animas, Pueblo
Region 8 - San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
Region 9 - San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
Region 10 - Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
Region 11 - Plateau	Garfield, Mesa, Moffat, Rio Blanco
Region 12 - Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
Region 13 - Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake
Region 14 - Out of State	Full-year and part-year residents residing out of state.

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit	Average Credit
1972	10,898	$ 313,859	$ 29
1973	12,547	$ 990,496	$ 79
1974	29,782	$ 2,641,784	$ 89
1975	40,212	$ 6,808,733	$169
1976	50,492	$ 9,572,545	$189
1977	58,875	$11,002,728	$187
1978	72,074	$13,016,992	$181
1979	76,291	$15,651,476	$205
1980	78,608	$22,157,250	$282
1981	70,954	$24,361,699	$343
1982	60,487	$20,952,073	$346
1983	54,464	$19,035,040	$349
1984	50,583	$18,107,587	$358

NOTE: The heat credit was established in the 1980 fiscal year.

WILDLIFE, DOMESTIC ABUSE AND OLYMPIC COMMITTEE CHECKOFFS
NUMBER OF RETURNS AND COLLECTIONS

Fiscal Year Ended June 30th	Wildlife		Domestic Abuse		Olympic Committee	
	Returns	Collections	Returns	Collections	Returns	Collections
1984	81,897	$447,693	44,891	$215,361	40,428	$180,886
1983	103,827	$571,725				
1982	126,881	$720,972				
1981	140,730	$746,506				
1980	131,127	$664,005				
1979	119,629	$511,405				
1978	89,477	$344,041				

LOTTERY

24-35-202. ***state lottery division - creation.*** (1) there is hereby created, within the department of revenue, the state lottery division to (24-35-203) establish, operate, and supervise the lottery authorized by section 2 of article XVIII of the state constitution.

COLORADO LOTTERY

APPLICATION FOR LOTTERY RETAILER'S LICENSE

COLORADO LOTTERY HEADQUARTERS
United Bank Bldg., Suite 600
201 West Eighth Street
P. O. Box 7
Pueblo, Colorado 81002
(303) 546-2400

FORM CL 100

DO NOT WRITE HERE

PLEASE PRINT (One Letter per Box)

1. TRADE NAME (Name visible to public)

2. ADDRESS of SALES LOCATION
   Street Address
   City
   County State Zip Code

3. PHONE NUMBER at SALES LOCATION ( ) ---

4. FEDERAL EMPLOYER I.D. NO. (or SOCIAL SECURITY NO. if have no Federal Empl. I.D. No.)

5. COLORADO SALES TAX ACCOUNT No. ____ – ____
   NUMBER BRANCH

6. A $15.00 LICENSE FEE PER LOCATION IS PAYABLE UPON BILLING BY THE LOTTERY. (DO NOT REMIT UNTIL BILLED.)

7. LOTTERY "INDIVIDUAL HISTORY RECORD" (FORM CL 101) MUST BE COMPLETED FOR EACH OWNER, PARTNER, PRINCIPAL OFFICER(S) AND STOCKHOLDER(S) (10% OR MORE). SEE INSTRUCTIONS SHEET CL 103.

8. DO YOU HAVE A COLORADO BEER OR LIQUOR LICENSE? YES ☐ NO ☐

9. A FIDELITY BOND IS REQUIRED BY LAW FOR ALL LICENSED LOTTERY RETAILERS. THE BOND MUST COVER LOSSES UP TO $2,000.00 PER LOCATION. THE APPLICANT HAS THE OPTION OF SELF BONDING OR ACCEPTING A BOND TO BE PROVIDED THROUGH THE STATE. (FILL OUT FORM CL 102 AND FILE WITH THIS APPLICATION.)
   IF THE SELF BONDING OPTION IS CHOSEN, THE BOND MUST ACCOMPANY THE APPLICATION. OPTION SELECTED (Check One) State Bond ☐ Self Bond ☐

10. IS THIS A MULTIPLE OUTLET APPLICATION (FOR CHAIN STORES, ETC.)? YES ☐ NO ☐
    If yes, how many retail outlets? _____ Attach list showing store numbers, complete location addresses, and branch numbers.
    If state bond option is selected, use Form CL 102 to compute total bond cost, and enter cost here: $_____ (from Form CL 102, line 5)

I UNDERSTAND THAT A FALSE ANSWER TO ANY OF THE FOREGOING CAN SUBJECT THE APPLICANT TO DENIAL OR SUSPENSION OR REVOCATION OF A LICENSE. I CERTIFY, UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, THAT ALL OF THE INFORMATION IN THIS APPLICATION IS COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I HAVE READ AND UNDERSTOOD THE INFORMATION ON THE REVERSE SIDE OF THIS FORM.

Subscribed and sworn to me

this _____ day of _____, 19 _____

(Signature of Notary Public) _____

(AFFIX SEAL)

My commission expires: _____

INDIVIDUALS AND ALL GENERAL PARTNERS OF PARTNERSHIPS MUST SIGN HERE:

_____ _____

_____ _____

_____ _____

CORPORATION(S) SIGN HERE:

_____

By: _____
(President, Vice-President, or Secretary)

LOTTERY COPY – White FILE COPY – Yellow APPLICANT COPY – Pink

COLORADO LOTTERY

In 1980, sixty percent of those voting cast ballots in favor of a proposed constitutional amendment authorizing the Colorado General Assembly to establish a state-supervised lottery. The amendment stated: "Unless otherwise provided by statute, all proceeds from the lottery, after deduction of prizes and expenses, shall be allocated to the conservation trust fund of the state for distribution to municipalities for park, recreations, and open space purposes." In 1982, the General Assembly approved S.B. 119 implementing the Colorado Lottery, adding the state capitol construction fund and the state division of parks and recreation as lottery fund recipients, and on January 24, 1983, the Colorado Lottery began sales.

One dollar lottery tickets offering instant prizes are sold at more than 2,600 retail outlets.

During FY 1983-84 the Colorado Lottery earned $120 million. On September 1, 1984, as required by statute, $40.7 million (35%) was returned to the state. Of that, $16.6 million was disbursed to the conservation trust fund, $4.1 million to the state division of parks and outdoor recreation and $20 million to the capitol construction fund.

October 1, 1984 the Lottery became the first in the industry to offer a "SuperInstant" game format (an instant ticket game with weekly grand prize drawings).

LOTTERY SALES

Fiscal Year Ending June 30, 1983

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Game 1 (1/24-3/6/83)	48.95	48.95	42	42	1.16	1.16
Game 2 (3/7-4/10/83)	35.63	84.58	35	77	1.02	1.10
Game 3 (4/11-5/9/83)	21.52	106.10	28	105	.77	1.01
Game 4 (5/10-6/30/83)	30.82	136.92	53	158	.58	.86

- -

Fiscal Year Ending June 30, 1984

Game 4 (7/1-8/21/83)	19.82	19.82	52	52	.38	.38
Game 5 (8/22-10/30/83)	29.99	49.81	70	122	.43	.41
Game 6 (10/31/83-2/12/84)	25.49	75.30	105	227	.24	.33
Game 7 (2/13-5/6/84)	23.98	99.28	84	311	.29	.32
Game 8 (5/7-6/30/84)	18.30	117.58	55	366	.33	.32

*in millions of dollars

1984 LOTTERY DISTRIBUTIONS BY FUND

	Millions of Dollars	
State Construction Fund		20.0
State Parks and Outdoor Recreation		4.1
Conservation Trust Fund		
Counties	3.9	
Cities and Towns	11.2	
Special Districts	1.5	16.6
Total Distribution		40.7

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of nine cents per gallon or fraction thereof is imposed.

DR 7

COLORADO DEPARTMENT OF REVENUE — MILEAGE AND FUEL TAX RETURN

ACCOUNT NUMBER	PERIOD	DUE DATE

Signed under penalty of perjury in the second degree

Signature Date Telephone No.

☐

Make mailing address changes above

Date business discontinued _____

S.S. No. 1

S.S. No. 2

F.E.I.N.

Rev. 8/83

I. GROSS TON MILE TAX (54-1)

1. Vehicle Tax (Column C from DR 7-A) . . . . . $ _____
2. Cargo Tax = $\frac{\text{Net Ton Miles of Cargo From DR 7-C}}{\text{x .002}}$ . . . . . _____
3. Passenger Mile Tax from DR 7-P . . . . . _____
4. Total Amount of GTM . . . . . (7) _____

II. SPECIAL FUEL USERS TAX

5. Tax on special fuel used in Colorado . . . . . (27) _____
6. Add Lines 4 and 5 . . . . . _____
7. Credit allowed if applicable:
   a. Colorado tax paid on special fuel . . . (24) _____
   b. Fuel tax paid at ports . . . . . (24) _____
   c. Gross ton mile tax paid at ports . . . (25) _____
8. Total credits . . . . . _____
9. If Line 8 is larger than Line 6, enter refund . . . . . (26) _____
10. If Line 6 is larger than Line 8, enter balance due . . . . . _____
11. Penalty . . . . . (1) _____
12. Interest . . . . . (11) _____
13. TOTAL DUE . . . . . (08) $ _____

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 57
REV. 8/81

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

Colorado
Department
of Revenue
Major Tax
Account
Section
140 W. 6th
Avenue
Denver, Colo
80261

(303)
866-3051

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference	LIABILITY INFORMATION cnty	city	indust.	type liability	date	A C T	PERIOD COVERED mo.	mo.	yr.	DUE DATE mo.	day	yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO
DEPT. of REVENUE

SS No. 1 **SS No. 2** **FEIN**

IF Federal Employers Identification Number (FEIN) is pre printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57-1) GASOHOL (RECEIPTS)	(34-1) GASOLINE (RECEIPTS)	(64-1) SPECIAL FUEL (SALES)
1. Total Gross Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by: a. 9 cents/gallons			
b. 4 cents/gallon Qualified Colo. Blended Gasohol			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due (7)			
6. Penalty (1)			
7. Interest (11)			
8. Total Remittance (all columns lines 5, 6, 7)			

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

CITY STATE

87

(Name of Distributor or Refiner)

COMPANY TELEPHONE NO.

(Signature Title)

DATE

FUEL TAX RATES

Rate for gasoline: 12¢ per gallon
Rate for special fuel: 13¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Rate for gasohol: 7¢ per gallon.

Gasoline must be blended with at least 10% alcohol by volume derived from agricultural and forest products. Effective July 1, 1984, alcohol used must have a purity of at least 99%.

As of April 23, 1982, this rate shall be limited to gasohol produced from no more than 3,000,000 gallons of alcohol annually from each alcohol facility with design production capacity of 17,000,000 gallons or less.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax:
Eight-tenths of one mill upon each gross ton-mile of empty weight.
Two mills upon each gross ton-mile of cargo weight.

Passenger Mile Tax:
One mill per passenger per mile.

MOTOR FUEL
GROSS GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXES 1/

Fiscal Years Ended June 30, 1983 - 1984

Received and Exempted	Thousands of Gallons 1983	Thousands of Gallons 1984	1000's Gallonage Increase (Decrease) 1984 over 1983	Percent Change 1984 over 1983
GALLONAGE RECEIVED				
Gross	1,508,390	1,482,303	(26,087)	- 1.7
Less: 2% Allowance	28,991	28,952	(39)	- 0.1
1/2% Allowance	7,103	7,093	(10)	- 0.1
NET GALLONAGE RECEIVED	1,472,296	1,446,258	(26,038)	- 1.8
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	12,059	2,183	(9,876)	- 81.9
Exports	19,392	11,132	(8,260)	- 42.6
Miscellaneous Credits	534	164	(370)	- 69.3
State of Colorado	26,837	21,225	(5,612)	- 20.9
TOTAL EXEMPTED	58,822	34,704	(24,118)	- 41.0
TOTAL GALLONAGE TAXED	1,413,474	1,411,554	(1,920)	- 0.1

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis.

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1982 and 1983

Use	1983	1984	Percent Change 1984 over 1983
Agriculture	$1,973,803	$2,164,185	+ 9.65
Cities and Towns	87,604	110,797	+26.47
Construction	76,923	74,342	- 3.36
Counties	32,340	45,533	+40.79
Federal Government	133	148	+11.28
Fire Protection District	1,762	2,053	+16.52
Industry	59,293	84,190	+41.99
Irrigation Districts	2,479	2,340	- 5.61
Motor Boats	3,332	5,704	+71.19
Recreation Districts	3,743	3,291	-12.08
School Districts	74,075	85,269	+15.11
Soil Conservation Districts	251	256	+ 1.99
Special Districts	2,254	3,469	+53.90
Water Conservation Districts	2,409	1,817	-24.57
Others	600,858	484,156	-19.42
Total Refunds for Motor Fuel	$2,921,259	$3,067,550	+ 5.01
Special Fuel	111,821	43,226	-61.34
Total Refunds for Motor and Special Fuel	$3,033,080	$3,110,776	+ 2.56

MOTOR FUEL: GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1979-80	1980-81	1981-82	1982-83	1983-84	Percentage Change From Prior Year
July	139,377,595	139,308,097	138,208,486	142,156,547	133,180,436	-0.63
August	149,176,111	139,616,589	141,606,086	139,460,869	148,158,730	+6.24
September	127,105,626	128,210,196	128,319,652	128,214,021	130,768,898	+1.99
October	129,906,240	128,606,872	129,917,377	128,532,456	123,861,966	-3.63
November	121,323,800	118,118,694	115,500,026	120,046,113	113,657,521	-5.32
December	121,880,180	123,669,468	125,212,071	117,226,165	123,520,073	+5.37
January	124,473,981	122,826,029	115,980,244	121,000,944	117,540,958	-2.86
February	120,194,954	104,417,935	107,134,280	109,051,090	105,347,906	-3.40
March	121,581,576	118,244,008	123,410,906	125,602,304	119,467,194	-4.88
April	118,022,105	116,819,230	122,273,970	114,446,934	112,443,886	-1.75
May	128,067,889	124,557,274	125,837,905	123,125,979	125,013,440	+1.53
June	124,798,517	136,002,475	137,475,525	139,526,729	129,342,254	-7.30
TOTALS	1,525,908,574	1,500,396,867	1,510,876,528	1,508,390,151	1,482,303,262	
Percentage change from prior year		-1.67	+0.70	-0.16	-1.73	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

SPECIAL FUEL TAX
GALLONAGE AND COLLECTIONS [1]

Fiscal Years Ended June 30, 1975 - 1984

Year	Number of Gallons	Tax Collections
1984 [2]	194,431,469	$25,276,091
1983	185,471,278	16,692,415
1982	190,872,676 [3]	16,852,916
1981	187,920,671	13,154,447
1980	171,900,371	12,033,026
1979	138,254,786	9,677,835
1978	128,532,571	8,997,280
1977	117,840,757	8,248,853
1976	106,581,700	7,460,719
1975	102,922,200	7,204,554

1/ Cash basis of collection.
2/ Collections at 13 cents per gallon.
3/ One month of collections at 7 cents per gallon, eleven months of collections at 9 cents per gallon.

MOTOR FUEL, DIESEL FUEL, LPG AND OTHER TAXABLE FUEL COLLECTIONS

Fiscal Years Ended June 30, 1983 - 1984

	1983	1984
Gasoline-Motor Fuel	$127,970,629	$158,170,339
Special Fuel	16,692,415	25,276,091
Gasohol	1,288,497	8,535,208

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1974 - 1984

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1984	$29,065,643	$512,957	$28,552,686	+20.42
1983	$24,167,603	$455,756	$23,711,847	- 2.47
1982	$24,768,608	$457,727	$24,310,881	- 1.12
1981	$24,953,232	$367,609	$24,585,623	+ 7.06
1980	$23,144,677	$179,452	$22,965,225	+ 5.40
1979	$21,865,055	$ 75,469	$21,789,586	+ 7.13
1978	$20,510,773	$171,165	$20,339,608	+ 7.31
1977	$19,143,170	$189,452	$18,953,718	+ 9.90
1976	$17,397,882	$152,293	$17,245,589	+ 7.21
1975	$16,158,802	$ 73,869	$16,084,933	+ 0.77
1974	$15,996,464	$ 34,036	$15,962,428	+ 8.10

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1982 1/	1983	1984 2/
Number of Trucks Cleared	2,517,210	2,589,876	3,563,910
Number of Trucks Weighed	1,639,057	1,824,112	2,329,071
Special Fuel Permits	134,651	122,761	103,257
Agricultural Licenses	2,311	3,074	3,334
Number of Health and Brand Inspections	67,975	77,478	67,003
Agricultural Inspection Certificates	24,352	26,458	30,641

1/ Effective July 1, 1981, 12 ports were closed.
2/ Effective July 1, 1983, 2 additional permanent ports and 4 mobile units were opened.

PORT OF ENTRY

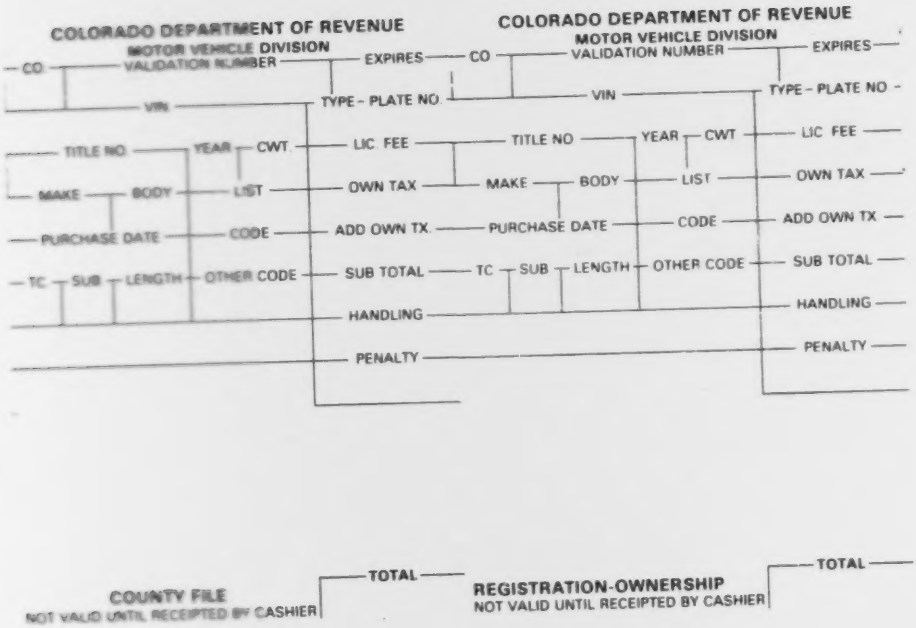
TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1984

Port	Cleared	Weighed
Cortez	167,815	75,885
Dumont	303,339	202,086
Fort Collins	538,534	358,007
Fort Garland	68,952	46,646
Fort Morgan	435,868	259,875
Grand Junction	235,632	132,148
Lamar	349,376	299,903
Limon	456,586	402,501
Monument	598,436	295,912
Platteville	180,501	97,884
Trinidad	164,890	135,712
Mobile Units	63,981	22,512
TOTAL	3,563,910	2,329,071

MOTOR VEHICLE

42-3-104 *Application for registration-tax*
(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.



REGISTRATION/OWNERSHIP
TAX RECEIPT

1. One copy of this receipt must be in the possession of vehicle operator.
2. If you move from the address shown, notify your county clerk within ten days.
3. Specific ownership taxes are due and payable for the full registration period. If you sell or dispose of this vehicle during the registration period, no refund can be made. You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale. This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted. One copy of this receipt should be retained by seller for transfer of license plates to another vehicle.
4. A fee of $1.25 will be charged for a duplicate copy.
5. This registration expires last day of month shown on front of this form and must be renewed within 30 days.

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 30¢ for the emission fee on tax class A, B, and C.

PASSENGER VEHICLES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$ 15.90 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$27.80 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$ 5.80

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$ 15.90 plus 60¢ per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$ 18.75 plus 45¢ per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$ 42.00 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.30 plus $1.50 per 100 lbs. or fraction thereof

METRO TRUCKS

5,001 to 10,000 lbs	$ 37.02 plus $1.12 per 100 lbs. or fraction thereof
10,001 to 10,200 lbs	$ 91.90
More than 10,200 lbs	$ 92.83 plus $2.31 per 100 lbs. or fraction thereof

STATE TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.60 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$ 37.80 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs	$ 25.30 plus gross ton mile rate

MOTOR VEHICLE REGISTRATION FEES
(continued)

SCHOOL BUSES

$17.80 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs	$ 5.50
2,000 lbs. and over	$ 10.00
Semitrailers	
All Semitrailers	$ 10.30

RECREATIONAL TRUCKS [1/]

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.60 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 27.90 plus 60¢ per 100 lbs. or fraction thereof

TRAILER COACHES

Trailer Coaches	$ 10.00

MOTOR HOMES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 to 6,500 lbs	$ 15.90 plus 60¢ per 100 lbs. over 4,500 lbs.
More than 6,500 lbs	$ 27.60 plus 30¢ per 100 lbs. over 6,500 lbs.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
- Eight-tenths of one mill upon each gross ton-mile of empty weight
- Two mills upon each gross ton-mile of cargo weight

Passenger Mile Tax
- One mill per passenger per mile

MOTOR VEHICLE REGISTRATION FEES
(continued)

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00

Amateur Radio Call Letter Plates -- additional fee $2.00

Motorcycle Dealers Plates -- $26.00 for 1st license plate issued, $8.50 for each additional plate up to and including five plates, $11.00 for each in excess of five

In Transit Dealer Plates -- First plate is $31.00 plus $8.50 each for next four plus $11.00 each in excess of five

Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

1/ Trucks not exceeding 10,000 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

LICENSE FEES AND OWNERSHIP TAX COLLECTED

Calendar Year 1983

County	License Fees	Ownership Tax
Adams	$ 3,787,212	$ 8,872,036
Alamosa	180,107	339,187
Arapahoe	3,912,712	14,522,689
Archuleta	82,143	183,052
Baca	124,939	200,718
Bent	79,379	152,024
Boulder	2,357,902	6,558,655
Chaffee	220,406	427,285
Cheyenne	54,764	114,404
Clear Creek	139,030	379,386
Conejos	103,937	153,593
Costilla	48,062	87,458
Crowley	53,586	84,440
Custer	50,539	98,183
Delta	399,223	673,418
Denver	5,365,285	17,019,886
Dolores	35,679	53,064
Douglas	546,625	2,010,390
Eagle	295,583	1,000,107
Elbert	164,473	356,077
El Paso	3,814,563	9,769,613
Fremont	435,427	814,336
Garfield	455,479	1,340,977
Gilpin	66,667	172,516
Grand	207,884	541,194
Gunnison	159,186	346,428
Hinsdale	15,252	27,754
Huerfano	99,544	189,271
Jackson	48,702	124,823
Jefferson	5,050,787	15,357,834
Kiowa	57,775	109,029
Kit Carson	203,104	322,649
La Plata	430,246	919,414
Lake	113,960	238,727
Larimer	2,107,032	5,157,663
Las Animas	196,366	349,317
Lincoln	123,853	237,802
Logan	353,576	696,375
Mesa	1,432,139	3,581,990
Mineral	18,731	37,905
Moffat	258,882	573,416
Montezuma	308,561	744,887
Montrose	429,347	788,199
Morgan	427,203	818,514
Otero	305,548	554,085
Ouray	52,399	167,903
Park	158,092	426,583
Phillips	113,919	228,813
Pitkin	209,611	701,123
Prowers	235,564	405,823
Pueblo	1,581,315	2,981,935
Rio Blanco	149,044	483,363
Rio Grande	201,401	325,392
Routt	274,372	691,850
Saguache	80,711	125,265
San Juan	16,120	35,780
San Miguel	47,529	94,551
Sedgwick	69,730	131,725
Summit	216,533	774,464
Teller	186,696	485,770
Washington	146,121	250,273
Weld	1,917,504	4,392,550
Yuma	230,586	423,577
STATE TOTALS	$41,008,647	$110,227,510

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY

Calendar Year 1983

County	Passenger	Personalized Plates	Handicap	Radio Call Letter Plates	Street Rods	POW Plates	Electric	Motorcycles	Motor Homes
Adams	156,540	1,536	542	184	19	32	4	10,583	2,784
Alamosa	6,020	44	4	11	0	1	0	531	39
Arapahoe	226,321	3,468	452	289	13	71	6	10,815	2,312
Archuleta	2,608	8	3	2	0	2	0	134	18
Baca	2,842	35	5	4	0	0	2	171	28
Bent	2,703	24	7	7	0	1	0	207	21
Boulder	128,129	1,240	315	281	14	16	7	9,833	1,963
Chaffee	8,172	64	8	10	0	2	0	720	153
Cheyenne	1,297	11	7	0	0	0	0	95	16
Clear Creek	6,169	112	10	17	1	6	0	476	85
Conejos	3,434	11	3	0	0	0	0	247	9
Costilla	1,489	10	2	1	0	0	0	97	2
Crowley	1,752	10	8	2	0	2	0	119	15
Custer	1,604	4	2	2	0	2	0	164	16
Delta	12,816	56	28	17	0	1	1	1,139	174
Denver	311,080	3,661	1,130	197	8	54	7	11,584	1,459
Dolores	878	2	2	0	0	0	0	77	3
Douglas	22,465	369	19	40	0	4	1	1,342	319
Eagle	12,424	284	8	25	0	0	0	835	53
Elbert	5,086	58	6	6	0	4	0	311	76
El Paso	203,201	1,835	318	321	10	47	7	12,647	3,071
Fremont	17,034	129	146	42	2	3	0	1,600	273
Garfield	16,191	173	18	15	1	0	0	1,297	205
Gilpin	2,851	50	6	8	0	0	0	248	38
Grand	7,431	83	9	4	0	3	1	579	83
Gunnison	5,921	20	4	8	0	0	0	549	39
Hinsdale	516	5	0	1	0	0	0	49	2
Huerfano	3,520	13	19	8	0	2	0	162	24
Jackson	1,175	16	8	1	0	0	0	92	8
Jefferson	269,458	3,295	547	280	43	48	4	16,058	4,088
Kiowa	1,183	33	5	2	0	0	0	80	5
Kit Carson	4,520	41	7	3	0	0	0	298	53
La Plata	16,050	145	40	16	1	9	0	1,104	112
Lake	4,174	37	6	2	0	0	0	335	42
Larimer	96,915	822	327	176	15	20	22	8,175	1,513
Las Animas	7,522	66	20	7	8	0	0	355	8
Lincoln	3,125	36	5	3	0	0	0	209	38
Logan	12,132	82	46	17	0	2	0	888	153
Mesa	52,653	428	149	86	5	8	1	4,167	745
Mineral	640	4	0	0	5	0	0	49	2
Moffat	7,118	63	6	9	2	0	0	649	64
Montezuma	9,144	64	23	9	6	8	3	606	82
Montrose	13,594	74	36	32	0	2	0	1,152	180
Morgan	13,479	206	21	16	1	2	1	857	164
Otero	11,992	99	59	24	0	6	1	827	114
Ouray	1,770	14	0	3	0	1	0	155	6
Park	5,939	63	14	6	0	4	1	424	80
Phillips	2,959	22	5	4	0	3	0	239	28
Pitkin	10,712	270	0	7	0	1	0	863	27
Prowers	7,442	51	10	9	0	3	0	635	51
Pueblo	70,825	596	465	152	0	24	1	4,536	709
Rio Blanco	3,747	42	3	5	0	2	0	261	45
Rio Grande	5,799	69	20	3	0	0	0	592	44
Routt	8,690	102	11	9	0	1	0	1,041	77
Saguache	2,247	17	5	0	0	4	0	190	21
San Juan	582	9	1	2	0	3	0	57	4
San Miguel	1,742	15	4	1	0	0	0	212	14
Sedgwick	2,004	35	3	6	0	5	0	134	12
Summit	9,838	164	0	15	0	4	0	775	76
Teller	7,652	81	9	20	0	0	0	576	170
Washington	3,418	45	6	4	0	0	0	215	23
Weld	73,094	680	274	77	4	21	0	5,210	1,186
Yuma	5,831	79	3	4	0	3	1	444	69
STATE TOTAL	1,919,659	21,180	5,224	2,512	158	437	71	119,077	23,293

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Trailer	Trucks						
		Light 1/	Ton Mile	Recreation	Metro	Farm	Truck Tractors	Farm Tractors
Adams	20,735	48,398	2,800	4,900	115	2,438	1,616	119
Alamosa	1,609	2,653	127	151	1	778	82	32
Arapahoe	17,595	38,704	1,571	2,858	154	754	326	33
Archuleta	789	1,401	50	158	0	232	19	0
Baca	1,124	1,045	63	18	0	2,087	19	27
Bent	779	967	33	46	2	836	6	10
Boulder	12,322	27,497	896	1,896	12	1,660	358	27
Chaffee	2,010	3,105	155	499	0	321	65	3
Cheyenne	385	416	36	38	0	840	11	10
Clear Creek	819	2,024	66	229	0	74	30	1
Conejos	914	1,658	35	54	0	982	29	18
Costilla	286	801	10	19	0	525	6	9
Crowley	446	613	24	10	0	764	10	4
Custer	490	747	12	79	0	354	23	6
Delta	3,967	6,029	203	728	3	1,640	92	17
Denver	15,751	53,021	3,891	2,450	410	26	1,360	0
Dolores	418	437	9	69	0	510	13	0
Douglas	4,226	6,705	435	822	3	805	174	11
Eagle	1,716	4,348	266	370	0	333	63	4
Elbert	1,562	1,897	95	168	0	1,671	41	27
El Paso	20,372	47,105	1,645	2,624	173	1,559	470	20
Fremont	3,651	6,623	213	619	8	1,015	153	9
Garfield	3,408	6,280	437	1,338	0	707	102	10
Gilpin	380	961	39	217	2	29	8	0
Grand	1,724	2,920	186	409	0	425	54	3
Gunnison	1,412	2,341	117	271	0	384	37	3
Hinsdale	148	224	6	14	0	27	2	0
Huerfano	681	1,586	66	71	0	652	24	3
Jackson	541	569	45	99	0	393	34	4
Jefferson	28,952	59,230	1,473	6,430	143	1,021	514	17
Kiowa	499	418	35	13	0	1,080	4	7
Kit Carson	1,368	1,650	127	81	1	2,796	40	50
La Plata	3,557	6,149	319	1,075	7	1,172	65	5
Lake	739	1,837	121	258	1	26	7	0
Larimer	14,868	28,460	995	1,334	49	2,953	311	29
Las Animas	1,263	2,850	106	68	2	1,333	70	14
Lincoln	949	1,064	95	9	0	1,631	23	43
Logan	2,641	3,752	297	132	1	3,095	128	25
Mesa	11,865	21,254	938	2,543	26	2,109	272	18
Mineral	178	326	12	33	0	17	9	0
Moffat	2,502	3,353	189	924	0	905	48	8
Montezuma	3,402	5,142	239	421	0	1,698	121	6
Montrose	4,344	6,277	268	692	4	2,207	116	16
Morgan	2,874	4,551	314	392	6	3,231	177	53
Otero	2,163	3,888	182	206	19	2,140	69	17
Ouray	463	686	44	35	0	230	10	3
Park	1,222	2,572	85	232	1	276	54	3
Phillips	825	872	79	22	8	1,566	17	50
Pitkin	976	2,610	119	84	2	175	17	0
Prowers	1,806	2,736	139	86	2	2,000	62	23
Pueblo	9,952	23,685	748	1,829	43	1,605	320	10
Rio Blanco	1,540	2,200	145	313	4	610	53	3
Rio Grande	1,829	2,662	105	90	0	1,812	54	9
Routt	2,108	3,667	237	783	0	685	52	18
Saguache	713	994	44	34	0	966	11	17
San Juan	89	274	10	44	0	1	1	0
San Miguel	414	785	30	46	0	200	7	8
Sedgwick	406	593	35	7	0	959	5	10
Summit	1,097	3,013	152	259	0	71	53	2
Teller	1,517	2,966	77	305	1	199	37	1
Washington	999	832	89	16	0	2,726	47	33
Weld	12,168	22,988	1,357	1,438	9	10,899	474	110
Yuma	1,842	1,607	110	42	0	3,403	73	62
STATE TOTAL	242,490	497,018	22,846	41,500	1,212	78,618	8,548	1,080

1/ Less than 10,000 lbs.

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Government Owned Vehicles	Motor Vehicle Dealers	Motorcycle Dealers	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number
Adams	94	2,574	37	740	2,833	259,623
Alamosa	19	151	13	13	105	12,384
Arapahoe	262	4,592	87	904	1,601	313,188
Archuleta	3	25	0	33	16	5,501
Baca	9	59	5	6	8	7,557
Bent	8	30	2	30	24	5,743
Boulder	187	1,838	55	308	901	189,755
Chaffee	3	148	14	72	97	15,621
Cheyenne	6	35	0	14	10	3,227
Clear Creek	9	22	0	23	80	10,253
Conejos	24	47	0	0	6	7,471
Costilla	10	0	0	0	2	3,269
Crowley	4	21	0	9	12	3,825
Custer	4	3	0	20	29	3,561
Delta	42	179	7	37	112	27,288
Denver	401	3,151	83	1,589	2,436	413,749
Dolores	3	10	0	1	7	2,439
Douglas	35	221	8	265	553	38,822
Eagle	35	27	3	47	187	21,028
Elbert	21	23	0	18	41	11,111
El Paso	238	3,333	107	647	1,753	301,503
Fremont	21	248	11	191	195	32,186
Garfield	118	242	17	498	288	31,345
Gilpin	10	19	0	7	26	4,901
Grand	13	46	2	54	126	14,155
Gunnison	23	75	8	26	41	11,279
Hinsdale	1	6	0	1	3	1,005
Huerfano	16	13	0	14	14	6,888
Jackson	1	0	0	60	55	3,093
Jefferson	249	3,367	100	565	1,672	397,554
Kiowa	3	0	0	5	10	3,382
Kit Carson	9	77	26	44	53	11,244
La Plata	51	208	8	54	207	30,354
Lake	2	43	2	27	118	7,777
Larimer	172	1,439	73	600	1,356	160,624
Las Animas	31	129	6	130	73	14,061
Lincoln	6	122	2	26	68	7,454
Logan	21	381	11	131	263	24,198
Mesa	101	846	36	1,132	1,165	100,547
Mineral	1	0	0	0	5	1,281
Moffat	43	81	1	128	221	16,314
Montezuma	33	220	3	344	171	21,745
Montrose	31	294	15	110	209	29,653
Morgan	36	218	9	63	184	26,855
Otero	12	239	0	63	91	22,211
Ouray	3	0	0	174	15	3,612
Park	9	22	0	6	54	11,067
Phillips	8	73	0	45	7	6,832
Pitkin	34	6	0	105	85	16,093
Prowers	10	169	6	146	80	15,466
Pueblo	69	1,155	37	582	769	118,112
Rio Blanco	21	31	2	202	185	9,414
Rio Grande	5	85	5	14	82	13,285
Routt	14	41	12	88	206	17,842
Saguache	9	23	0	10	6	5,311
San Juan	1	5	0	1	5	1,089
San Miguel	0	14	0	6	18	3,516
Sedgwick	7	42	0	10	22	4,300
Summit	41	54	9	28	128	15,785
Teller	15	43	3	25	73	13,870
Washington	13	50	0	9	16	8,541
Weld	45	1,324	33	672	1,023	133,086
Yuma	10	112	6	12	36	13,749
STATE TOTAL	2,735	28,051	864	11,184	20,237	1,047,994

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1984

License and Certificates:

Stations Licensed	296
Stations Renewed	1,396
Mechanics Licensed	1,261
Mechanics Renewed	3,202
Certificates Sold	1,385,714

Collections:

From Stations Licenses	$ 7,400
From Stations Renewals	13,960
From Mechanics Licenses	12,610
From Mechanics Renewals	16,010
From Certificates Sold	2,078,571
Total Collections	$2,128,551

STANDARD SUMMARY
OF MOTOR VEHICLE TRAFFIC ACCIDENTS

IN COLORADO FOR ANNUAL 1983

SUMMARY OF ALL ACCIDENTS.

1. ACCIDENT CLASSIFICATIONS	NUMBER OF ACCIDENTS				NUMBER OF PERSONS					
					INJURY SEVERITY					
	PROPERTY DAMAGE	IN-JURED	FATAL	TOTAL	1	2	3	4	Tot. 2,3 &4	5
A. M. Veh. ran off road	12361	6954	269	19584		2710	4770	2087	9567	286
B. Non-Coll. Accident	3170	3227	131	6528		1248	2262	1098	4608	145
1. Overturning Accident	2392	2850	121	5363		1126	2048	999	4173	133
2. Other Non-Coll. Acc.	778	377	10	1165		122	214	99	435	12
C. Coll. Acc. Involving Ped.	-	1072	89	1161		312	478	357	1147	90
1. School Age to/frm Schp	-	210	2	212		56	105	60	221	2
2. All Others	-	862	87	949		256	373	297	926	88
D. Inv. M. Veh. in Transport	60142	18420	198	78760		13693	10742	3690	28125	229
1. Broadside	13305	4808	46	18159		3503	3019	999	7521	53
2. Head-on	1763	885	65	2713		560	842	469	1871	80
3. Rear-end	15729	5874	15	21618		5626	2508	742	8876	17
4. Sideswipe Same Dir.	7327	793	4	8124		550	436	134	1120	4
5. Sideswipe Opp. Dir.	2156	532	18	2706		396	344	168	908	20
6. Approach Turn	5151	2790	20	7961		1911	1948	662	4521	21
7. Overtaking Turn	2742	463	4	3209		265	255	106	626	5
8. Parked M. Veh.	11701	1281	11	12993		619	806	196	1621	14
9. Railway Veh.	50	40	6	96		16	19	26	61	6
10. Bicycle	209	940	9	1158		244	556	184	984	9
11. Motorized Bicycle	9	14	-	23		3	9	4	16	-
E. Involving Animal	1076	151	1	1228		55	91	42	188	1
1. Domestic	368	94	1	463		34	61	21	116	1
2. Wild	708	57	-	765		21	30	21	72	-
F. Involving Fixed Object	11284	5037	172	16493		1899	3379	1381	6659	181
1. Light Pole	1276	619	13	1908		224	431	128	783	14
2. Traffic Signal Pole	225	60	1	286		12	37	25	74	1
3. Sign	953	195	7	1155		64	139	39	242	7
4. Bridge Rail	224	183	3	410		65	134	66	265	3
5. Guard Rail	716	451	19	1186		173	274	133	580	20
6. Median Barrier	510	298	7	815		123	181	67	371	7
7. Bridge Abutment	53	45	2	100		5	33	18	56	2
8. Column or Pier	44	28	4	76		11	24	8	43	4
9. Culvert or Headwall	102	92	5	199		30	74	26	130	6
10. Embankment	896	820	25	1741		321	553	245	1119	26
11. Curb	1422	582	13	2017		254	353	153	760	14
12. Delineator Post	372	270	32	674		89	185	120	394	33
13. Fence	1690	436	11	2137		149	305	96	550	12
14. Tree	613	357	17	987		119	266	94	479	18
15. Large Boulder	234	142	9	385		49	106	59	214	10
16. Rocks in Roadway	69	33	-	102		16	21	10	47	-
17. Barricade	146	40	2	188		14	20	16	50	2
18. Wall	239	97	1	337		55	51	19	125	1
19. Crash Cushion	16	2	-	18		-	2	1	3	-
20. Other Fixed Object	999	197	1	1197		81	128	41	250	1
21 Inv. Other Object	485	90	-	575		45	62	17	124	-
G. Accident Private Property	-	-	-	-		-	-	-	-	-
H. Non-Invest. Reports	-	-	-	-		-	-	-	-	-
TOTALS	75673	27907	591	104171		17207	16952	6568	40727	646

DATA NOT AVAILABLE

NOTE: The five catagories of injuries follow the Investigating Officer's Traffic Report Form Overlay:

1. No Injury.
2. Possible Injury.
3. Evident, Non-Incapacitating.
4. Evident, Incapacitating.
5. Number of Persons Killed.

Contributing Circumstances (Table 2)
Compiled only from Police Reports

DOES NOT INCLUDE HIT & RUN DRIVERS

2.Dr./Ped. Classification	Tot. Acc.	Fatal Acc.	Inj. Acc.	Prop. Dam.
A. Driver Action				
1. No Improper Drvg.	74914	242	20603	54069
2. Ex. Law. Speed Lim.	2771	136	1419	1216
3. Ex. Saf. Spd. for Con.	8790	56	2743	5991
4. Fail Yld. ROW Inter.	9010	22	2788	6200
5. Fail Yld. to Ped.	138	7	110	21
6. Imp. L. turn frt. Traf	6115	17	2054	4044
7. Chng. lanes (Weavg.)	2598	11	478	2109
8. Imp. Passing	1202	12	276	914
9. Wrg. Sid./Not Passing	1464	49	600	815
10. Fol. too Close	5807	-	1457	4350
11. Inattentive Driving	22690	112	7006	15572
12. Signaling Violation	525	3	129	393
13. Dis. Traf. Cont. De	4541	20	1771	2750
14. Parking Violation	400	3	96	301
15. Spill load on road	106	1	23	82
16. Improper Backing	3305	1	124	3180
17. Other Imp. Action	16292	85	4140	12067
B. Pedestrian Action				
1. Cross Against Signal	174	7	135	32
2. Cross/Ent. Intersect.	210	12	177	21
3. Cross/Ent. Not Inter.	424	28	354	42
4. Standing in Roadway	104	11	81	12
5. Playing in Roadway	51	1	45	5
6. Soliciting Rides	3	1	2	-
7. Walk Rdwy. w/Traf.	87	19	54	14
8. Walk Rdwy. Ag/Traf.	38	6	30	2
9. Get in/off Vehicle	37	-	31	6
10. Push/work on Veh.	34	-	27	7
11. Other Action	377	15	301	61
C. Condition Driver/Ped.				
1. DUI/DWAI	7850	168	3652	4030
2. Had Been Drinking	8372	130	3316	4926
3. Not Been Drinking	131040	160	36222	94458
4. Unknown If Drinking	8793	193	2353	6247
5. Asleep at Wheel	375	11	199	165
6. Physical Defects	129	-	66	63

3. AGE OF CASUALTY	NUMBER OF PERSONS KILLED									NUMBER OF PERSONS INJURED								
	TOTAL KILLED			PEDESTRIANS			BICYCLISTS			TOTAL INJURED			PEDESTRIANS			BICYCLISTS		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	15	9	6	3	3	-	-	-	-	928	472	456	61	39	22	2	2	-
2. 5 to 9	9	4	5	4	2	2	-	-	-	1121	602	519	184	110	74	54	39	15
3. 10 to 15	29	17	12	8	5	3	2	2	-	2098	1059	1039	166	92	74	118	91	27
4. 16 to 17	34	23	11	4	3	1	1	1	-	2812	1400	1412	57	38	19	22	16	6
5. 18 to 20	68	44	24	5	3	2	2	2	-	4857	2805	2052	86	56	30	37	27	10
6. 21 to 24	95	71	24	9	6	3	-	-	-	5980	3538	2442	102	70	32	40	31	9
7. 25 to 34	184	142	42	16	9	7	1	1	-	9913	5776	4137	198	131	67	45	34	11
8. 35 to 44	77	62	15	13	10	3	1	1	-	4582	2483	2099	89	71	18	11	9	2
9. 45 to 54	41	22	19	4	2	2	-	-	-	2492	1316	1176	68	43	25	7	6	1
10. 55 to 64	28	19	9	7	6	1	-	-	-	1827	858	969	50	27	23	4	4	-
11. 65 to 74	30	15	15	7	5	2	1	1	-	1044	468	576	37	11	26	-	-	-
12. 75 and older	28	19	9	9	7	2	-	-	-	595	267	328	29	13	16	1	1	-
13. Not Stated	8	6	2	1	1	-	-	-	-	2478	1277	1201	63	39	24	22	13	9
Totals	646	453	193	90	62	28	8	8	-	40727	22321	18406	1190	740	450	363	273	90

Drivers of Vehicles in Proper Parking Locations are Excluded.

4. Age/Sex of Driver	MALE				FEMALE			
	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.
1. 15 and Younger	***DATA NOT AVAILABLE***	3	378	***DATA NOT AVAILABLE***	***DATA NOT AVAILABLE***	-	187	***DATA NOT AVAILABLE***
2. 16 to 17		12	1643			3	786	
3. 18 to 20		37	3153			13	1227	
4. 21 to 24		65	4279			12	1611	
5. 25 to 34		130	7638			18	2876	
6. 35 to 44		51	3605			10	1497	
7. 45 to 54		37	1877			8	753	
8. 55 to 64		15	1256			5	521	
9. 65 to 74		12	657			6	275	
10. 75 and older		14	346			4	151	
11. Not Stated		3	1234			-	479	
TOTALS		369	26271			79	10363	

5. MILEAGE RATES	This Yr to Dt	Last Yr Same Pr	Percent Change
1. Motor Vehicle Traffic Deaths	646	665	- 2.9%
2. Estimated MV Mileage traveled (millions)	24183	23788	+ 1.7%
3. Death rate per 100 million veh. miles.	2.7	2.8	- 3.6%
4. Fatal Acc. Rate per 100 Mill veh. miles.	2.4	2.5	- 4.0%
5. Fatal Accidents.	591	596	- 0.8%
6. Injury Acc. rate per 100 mil veh. miles.	115.4	109.2	+ 5%

6. COMPARATIVE TOTALS	SAME PERIOD LAST YEAR			This Year to Date			Same Period Last Year		
	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.
	104132	665	38090	104171	646	40727	104132	665	38090

Vehicles in proper parking positions are included

7. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents	Property Damage
1. Passenger Car	136128	485	36297	99346
2. Car with Trailer	554	5	129	420
3. Pick-up Truck	28959	171	7012	21776
4. Truck, Self-Contained	5705	21	1193	4491
5. Truck, Tractor/Tanker	523	6	127	390
6. Truck, Tractor/Semi-Trailer	2646	42	654	1950
7. Self-Propelled Motorhome	227	1	45	181
8. School Bus	453	2	85	366
9. Non School Bus	890	2	201	687
10. Motorcycle	3246	67	2489	690
11. Bicycle	1241	9	1000	232
12. Motorized Bicycle	71	-	48	23
13. Farm Equipment	102	2	23	77
14. Other	2129	14	437	1678
TOTALS	182874	827	49740	132307

8. LOCATION	NUMBER OF ACCIDENTS				Number of PERSONS	
	Total	Fatal	Injured	Property Dam.	Killed	Injured
1. Rural	21817	364	7808	13645	405	12088
2. Urban	82531	227	20099	62205	241	28639
3. Incorporated	81605	194	18813	62598	206	26696
4. Unincorporated	22743	397	9094	13252	440	14031
TOTALS	104348	591	27902	75673	646	40727

9. Restraint/Safety Protection	YES	NO	NOT STATED
1. Restraint Used	***DATA NOT AVAILABLE***		
2. Occupant Ejected	***DATA NOT AVAILABLE***		
3. Helmet Used	780	1081	1385
4. Eye Protection Used	1582	193	1471

DRIVER'S LICENSE ACTIVITY

Calendar Year 1983

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	371,220	2,716	373,936
Provisional Licenses	48,279	733	49,012
Minor Licenses	2,596	86	2,682
Motorcycle Only Licenses	405	13	418
School Bus Licenses	1,683	96	1,779
Total Licenses Issued	424,183	3,644	427,827
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	16,538	41	16,579
Provisional Instruction Permits	5,742	10	5,752
Minor Instruction Permits	41,267	626	41,893
Motorcycle Instruction Permits	200	36	236
Total Permits Issued	63,747	713	64,460
Total Licenses & Permits Issued	487,930	4,357	492,287
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	16,649	72	16,721
Colorado I.D. Cards	50,027	34	50,061
Change of Name and/or Address	207,086	1,374	208,460
EXAMINATIONS:			
Written Tests Given	368,818	4,199	373,017
Written Tests Passed	249,766	2,686	252,452
Written Tests Failed	119,052	1,513	120,565
Driving Tests Given	135,377	1,637	137,014
Driving Tests Passed	117,265	1,585	118,850
Driving Tests Failed	18,112	52	18,164
Vision Referrals	1,457	12	1,469
Physical Referrals	421	4	425
Oral Examinations	6,458	80	6,538

DRIVER IMPROVEMENT

	Calendar Year	
RESTRAINT ACTIONS	1982	1983
Suspensions:		
Insurance Termination and Financial Responsibility	7,622	6,074
Point System	21,446	19,478
Driving Under Influence	3,364	2,597
All Other	7,955	8,233
Total Suspensions	40,387	36,382
Revocations:		
Driving Under Influence	2,051	3,308
Express Consent (formerly Implied Consent)	5,125	5,840
All Other	2,680	6,732
Total Revocations	9,856	15,880
Denials:		
Point System	3,108	3,539
Driving Under Influence	2,756	5,083
Leaving Scene of Accident	174	178
Express Consent (formerly Implied Consent)	1,346	2,940
Extensions of Denial	2,055	1,979
All Other	51	1,393
Total Denials	9,490	15,112
Cancellations:		
Failed License Exam	595	752
Applied for License Under Restraint	848	645
All Other	670	741
Total Cancellations	2,113	2,138
TOTAL RESTRAINT ACTIONS	61,846	69,512
LICENSE REINSTATEMENTS	51,185	52,428
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	89,555	86,171

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

DR 100 **COLORADO DEPARTMENT OF REVENUE** — **COMBINED RETAIL SALES TAX RETURN**

(COMPLETE REVERSE SIDE FIRST)

ACCOUNT NUMBER	PERIOD	DUE DATE

Signed under penalty of perjury in the second degree.

Signature Date Telephone No.

Make mailing address changes above

Date business discontinued

S.S. No. 1

S.S. No. 2

Rev. 3/84 F.E.I.N.

COUNTY 20-31	%	% vendor's fee) NET TAX DUE (07)	
CITY 99-31	%	% vendor's fee) NET TAX DUE (07)	
RTD 62-31	%	% vendor's fee) NET TAX DUE (07)	
STATE 84-31	%	% vendor's fee) NET TAX DUE (07)	
TOTAL TAX DUE			$
PENALTY 10% of tax		(01)	$
INTEREST		(11)	$
TOTAL DUE		(08)	$

COMPLETE THIS SIDE FIRST

RETURN THIS COPY

1. GROSS SALES AND SERVICES (include bad debts, previously deducted:										$	
2. LESS DEDUCTIONS: A. Sales to Other Licensed Dealers, For Resale							$			MAKE CHECKS PAYABLE TO: COLORADO DEPT. OF REVENUE	
B. Other Deductions (itemized records must be available)											
C. Total Common Deductions (line A plus line B)							$				
3. Common net taxable sales (line 1 less 2c)	$		$			$			$		
A. Less Sales Out of Taxing Area											
B. Less Food, Machinery, Electricity											
4. NET Taxable Sales for Each Tax . .											
5. AMOUNT of Sales Tax											
6. ADD: Excess Tax Collected											
7. TOTAL (line 5 plus line 6)											
8. DEDUCT Vendor's fee (see instructions) (Not allowed on delinquent returns)											
9. SALES TAX DUE (line 7 less line 8)											
10. ADD: Tax on $_____. Goods withdrawn from inventory for own use											
11. LESS: Overpayment from previous return (see instructions) . . .											
12. TOTAL TAX DUE (also enter on front)	$		$			$			$		

SALES AND USE TAX RATES

The rate of tax for fiscal year 1983/84 was 3 1/2% for both sales and use tax[1/].

In addition to the sales and use tax, there is imposed (effective May 1, 1983), a tax of 0.1% on certain tourist related transactions. Amounts collected from this tax are not included in this section of the Annual Report.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.

1/ The sales and use tax rate of 3% was increased to 3 1/2% for the period May 1, 1983 through July 31, 1984.

SALES TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1984

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1984	$614,845,296 1/	$2,579,403	$612,265,893	+11.97
1983	$549,654,703 1/	$2,837,538	$546,817,165	+ 1.46
1982	$541,239,663	$2,276,913	$538,962,750	+13.11
1981	$480,383,848	$3,900,488	$476,483,360	- 1.97
1980	$492,712,419	$6,671,427	$486,040,992	+ 5.41
1979	$465,204,531	$4,122,276	$461,082,255	+18.85
1978	$392,076,528	$4,126,482	$387,950,046	+19.19
1977	$332,626,738	$7,152,128	$325,474,610	+11.94
1976	$293,153,783	$2,406,126	$290,747,657	+ 9.33
1975	$270,815,086	$4,872,780	$265,942,306	+11.69
1974	$240,121,682	$2,020,351	$238,101,331	+10.65

1/ Sales tax collection is at 3% rate.

.5% EMERGENCY FUND COLLECTIONS 2/

Fiscal Year	Sales & Use Collections
1984	$107,651,670
1983	$ 7,052,504

2/ Sales and use tax was increased by .5% from May 1, 1983 to July 31, 1984. (See HB 1320 and 1595 in the 1983 Annual Report Legislative Digest and HB 1441 in this year's Legislative Digest.)

USE TAX

Fiscal Years Ended June 30, 1974 - 1984

Year	Consumer Use Tax	Retailer Use Tax	Total Use Tax	Percentage Change From Prior Year
1984	$52,645,586	$15,499,087	$68,144,673	+ 0.33
1983	$52,960,479	$14,962,441	$67,922,920	- 7.39
1982	$54,831,291	$18,509,068	$73,340,359	+35.23
1981	$38,602,788	$15,632,487	$54,235,275	+ 3.96
1980	$38,365,547	$13,802,357	$52,167,904	+ 9.60
1979	$34,823,401	$12,772,044	$47,595,445	+25.74
1978	$26,287,730	$11,564,131	$37,851,861	+10.57
1977	$23,635,927	$10,597,878	$34,233,805	+17.29
1976	$19,381,781	$ 9,805,187	$29,186,968	+10.34
1975	$17,587,317	$ 8,864,228	$26,451,545	+26.96
1974	$13,799,235	$ 7,036,103	$20,835,338	+ 6.81

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1984

Business Class	Monthly Average No. Of Returns	Gross Sales (Thousands of Dollars)	Deductions (Thousands of Dollars)	Net Taxable Sales (Thousands of Dollars)	Percent Of Total Net Taxable Sales
Agriculture, Forestry & Fisheries	254	$ 199,456	$ 153,794	$ 45,662	0.22
Mining	135	279,083	198,971	80,113	0.39
Contract Construction	985	792,353	574,529	217,824	1.07
Manufacturing	1,475	6,656,766	5,386,452	1,270,314	6.22
Transportation, Communication, Electric, Gas, and Sanitary Services	835	3,518,831	1,946,325	1,572,506	7.70
Wholesale Trade	2,237	9,264,519	7,798,788	1,465,731	7.18
Retail Trade: Building Materials and Farm Equipment	1,847	2,217,380	735,104	1,482,275	7.26
General Merchandise	1,657	2,146,643	257,438	1,889,205	9.25
Food Stores	2,027	4,289,863	3,271,710	1,018,153	4.99
Automotive Dealers and Service Stations	3,445	7,137,436	4,248,670	2,888,766	14.15
Apparel and Accessory Stores	1,918	856,029	64,329	791,700	3.88
Furniture and Home Furnishings Stores	2,547	1,228,133	397,533	830,600	4.07
Eating and Drinking Places	5,508	2,233,706	158,430	2,075,276	10.16
Miscellaneous Retail Stores	12,071	5,632,959	2,709,333	2,923,626	14.32
Finance, Insurance and Real Estate	529	244,843	105,781	139,062	0.68
Hotels and Other Lodging Places	1,092	619,204	57,831	561,374	2.75
Services Other Than Lodging	5,829	2,796,010	1,645,456	1,150,554	5.63
Government Facilities	33	30,410	21,654	8,756	0.04
Nonclassifiable Establishments	18	20,261	9,504	10,757	0.05
STATE TOTALS 1/	44,443	$50,163,885	$29,741,632	$20,422,254	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1984

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	$ 12,850	$ 26,036	$ 78,727	$ 232,681	$ 326,693	$ 393,194	$ 148,376	$ 129,889	$ 434,472
2.	Alamosa	18	0	2,314	548	9,615	8,696	9,971	8,912	21,397
3.	Arapahoe	15,341	12,193	49,330	255,911	176,236	196,364	231,865	411,287	476,945
4.	Archuleta	0	611	253	270	910	728	6,195	989	7,491
5.	Baca	575	3	324	35	2,176	3,029	3,956	2,269	3,916
6.	Bent	220	0	323	327	1,522	1,029	614	654	5,011
7.	Boulder	9,695	2,076	67,701	224,973	172,348	75,634	109,968	106,345	288,060
8.	Chaffee	72	1,168	2,377	4,260	9,873	4,132	3,653	5,597	18,973
9.	Cheyenne	469	0	0	57	482	5,006	733	18	497
10.	Clear Creek	1	0	256	1,593	7,406	726	1,504	1,270	6,994
11.	Conejos	53	144	104	14	3,066	7,967	1,545	114	5,993
12.	Costilla	50	1,803	184	0	1,097	191	364	308	1,448
13.	Crowley	0	0	40	83	1,132	1	1,135	22	2,510
14.	Custer	0	0	100	68	199	0	618	115	1,548
15.	Delta	1,039	0	2,448	4,834	12,970	9,330	12,854	7,502	25,847
16.	Denver	4,191	42,597	133,721	793,824	935,607	1,280,458	391,759	247,656	590,275
17.	Dolores	0	10	0	68	420	593	2,047	44	745
18.	Douglas	981	1,214	6,510	46,658	6,180	5,675	26,461	1,335	27,265
19.	Eagle	209	0	13,006	2,678	12,458	4,173	13,686	5,041	37,938
20.	Elbert	1	0	1,274	268	857	1,099	687	220	2,949
21.	El Paso	8,086	2,740	59,534	351,586	234,950	182,165	198,073	258,695	385,883
22.	Fremont	691	87	1,773	7,539	24,281	3,127	10,572	11,948	35,297
23.	Garfield	665	1,063	9,971	3,734	63,227	24,049	13,352	12,965	44,496
24.	Gilpin	0	0	1	173	911	0	68	16	1,536
25.	Grand	14	0	3,513	1,300	12,479	1,124	8,372	1,297	11,763
26.	Gunnison	17	33	1,271	2,251	9,076	5,406	9,445	2,966	18,072
27.	Hinsdale	0	0	47	14	640	14	1,357	124	894
28.	Huerfano	0	178	1,169	44	1,770	4,090	1,910	715	7,936
29.	Jackson	1	750	144	67	1,244	4,928	1,853	238	2,854
30.	Jefferson	17,627	8,944	36,479	105,056	331,376	138,329	148,275	381,629	656,897
31.	Kiowa	105	0	0	138	174	0	512	232	1,588
32.	Kit Carson	718	0	1,026	1,990	1,720	4,988	9,823	1,846	6,317
33.	Lake	0	620	323	369	5,769	237	1,951	1,092	7,988
34.	La Plata	565	1,247	5,801	13,520	25,577	11,631	24,075	17,621	46,218
35.	Larimer	4,378	1,145	34,419	68,280	121,707	47,926	108,140	97,369	155,427
36.	Las Animas	382	313	313	1,124	10,028	3,699	3,892	2,918	14,735
37.	Lincoln	23	554	1,524	411	23,865	1,641	5,299	596	5,120
38.	Logan	376	3,284	7,100	10,084	16,238	21,115	10,958	11,254	23,465
39.	Mesa	705	7,966	50,806	36,411	80,929	105,166	56,273	56,532	149,870
40.	Mineral	0	21	10	332	530	1	1,099	42	797
41.	Moffat	338	21,063	3,613	1,886	8,807	18,256	6,313	9,691	23,953
42.	Montezuma	248	1,806	4,422	5,459	15,081	12,795	16,809	9,871	29,401
43.	Montrose	778	358	2,783	5,840	14,899	13,263	16,947	6,950	31,504
44.	Morgan	1,109	1,469	7,095	5,149	16,513	11,908	13,525	9,125	28,758
45.	Otero	1,399	0	2,255	4,485	22,466	7,664	10,140	15,394	21,796
46.	Ouray	0	10	2	12	558	29	1,287	211	1,715
47.	Park	46	0	637	46	934	707	3,877	1,057	1,598
48.	Phillips	325	0	837	307	21,144	1,681	6,916	567	1,567
49.	Pitkin	240	1,286	2,979	2,553	18,107	9,825	2,313	2,733	22,772
50.	Prowers	169	9,722	1,858	140,359	4,578	9,020	12,246	14,555	9,332
51.	Pueblo	2,120	278	9,046	223,952	114,675	45,563	33,504	87,220	157,373
52.	Rio Blanco	1	2,146	1,968	1,036	27,990	9,398	2,862	1,034	8,597
53.	Rio Grande	77	0	4,621	3,576	14,827	3,547	13,047	3,264	16,740
54.	Routt	1,367	16,407	2,705	3,597	19,531	23,977	6,485	2,855	23,937
55.	Saguache	115	0	336	10	2,135	38	818	100	4,025
56.	San Juan	0	0	3	432	236	0	293	59	800
57.	San Miguel	49	0	142	990	665	2	1,780	412	3,400
58.	Sedgwick	7	0	298	299	1,569	1,286	6,351	617	4,102
59.	Summit	379	0	8,454	1,288	27,383	2,048	11,132	1,385	29,396
60.	Teller	29	167	855	1,546	3,976	360	7,129	1,458	11,372
61.	Washington	4,027	20	280	51	13,238	223	2,872	911	4,625
62.	Weld	10,850	10,080	32,497	81,904	85,081	85,804	63,816	83,157	115,455
63.	Yuma	1,133	241	2,335	10,612	6,394	1,462	15,331	2,715	9,170
64.	Out of State	278	6,357	3,236	209,945	84,902	105,359	13,365	64,900	5,497
	TOTALS	$105,202	$188,215	$667,472	$2,878,908	$3,173,447	$2,921,873	$1,852,448	$2,109,920	$4,104,315

NOTE: Sum of items may not equal totals because of rounding.

RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

---Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
$ 680,200	$ 65,126	$ 79,623	$ 141,533	$ 342,033	$ 874	$ 19,478	$ 169,426	$ 768	$ 120	$ 3,282,098	1.
22,801	3,693	2,799	6,317	15,851	6	3,858	8,755	0	0	125,550	2.
980,720	135,208	160,605	264,430	654,521	38,944	46,421	305,274	132	0	4,411,729	3.
4,817	685	1,000	2,696	4,947	1	4,308	1,850	0	0	37,750	4.
12,764	416	16	787	7,234	132	351	1,442	0	0	39,424	5.
8,008	192	21	529	1,940	6	559	449	0	0	21,401	6.
327,969	65,797	54,810	155,370	263,498	8,937	21,993	132,899	331	46	2,088,450	7.
24,385	1,175	1,577	7,699	11,778	32	4,744	4,008	4	0	105,508	8.
2,982	123	414	929	13,994	0	222	3,173	0	0	29,098	9.
8,000	749	227	7,196	8,077	1	1,564	1,792	0	0	47,357	10.
6,243	89	79	559	2,428	0	583	1,030	0	0	30,011	11.
868	5	0	584	616	0	176	184	0	0	7,878	12.
2,123	91	0	251	775	0	10	199	0	0	8,372	13.
1,707	0	45	413	685	808	230	154	0	0	6,691	14.
21,477	3,300	2,290	5,051	18,701	1,038	1,290	4,972	0	0	134,943	15.
637,244	157,381	317,487	467,395	970,788	39,399	162,005	639,970	4,553	218	7,816,729	16.
715	0	1	351	1,477	0	62	161	0	0	6,694	17.
31,092	985	3,186	11,031	33,127	67	1,174	8,286	917	36	212,179	18.
14,352	9,643	4,860	45,299	57,787	8,735	40,863	12,941	0	0	283,669	19.
3,915	60	352	668	5,762	0	19	976	0	0	19,106	20.
541,630	78,771	93,141	242,521	338,664	4,086	70,571	172,743	4,053	34	3,227,926	21.
29,144	3,481	3,115	11,533	21,341	34	4,046	5,904	7	0	173,918	22.
74,454	7,962	7,477	20,941	38,841	379	13,508	24,774	2	17	361,878	23.
257	206	60	2,431	2,036	133	17	328	0	0	8,174	24.
10,573	377	716	13,729	15,669	5,356	10,947	11,291	0	0	108,520	25.
8,462	2,648	1,744	9,386	17,593	2,420	5,314	3,529	2,668	0	102,301	26.
1,054	10	4	492	1,342	2	1,274	18	0	0	7,285	27.
8,225	383	123	2,428	4,234	91	1,531	770	0	0	35,596	28.
1,088	37	27	850	1,073	0	307	1,867	0	0	17,329	29.
809,368	117,011	105,611	242,889	453,110	16,970	25,432	256,845	261	0	3,852,109	30.
5,483	0	0	236	1,049	0	195	278	0	0	9,991	31.
18,552	1,354	2,890	4,884	40,931	31	2,183	5,872	667	0	105,791	32.
7,966	1,150	249	3,268	3,917	34	842	1,439	0	0	37,216	33.
52,765	8,934	9,949	29,732	44,054	992	18,484	14,835	0	0	326,001	34.
261,921	42,531	45,202	98,749	182,223	12,068	16,441	72,956	31	59	1,370,971	35.
16,918	921	684	3,373	5,946	11	3,508	2,816	139	0	71,721	36.
24,464	162	706	2,965	23,183	13	1,252	952	1	0	92,731	37.
39,809	6,713	4,245	8,903	48,111	109	3,751	10,058	2	0	225,575	38.
159,568	28,937	23,440	45,845	131,379	1,561	14,331	46,732	0	0	996,452	39.
336	0	1	584	457	0	835	5	0	0	5,051	40.
26,642	2,547	1,681	6,091	15,449	15	3,795	5,834	0	0	155,975	41.
30,032	2,766	5,684	9,540	23,042	25	4,820	8,074	0	0	179,875	42.
35,146	3,865	3,737	10,006	27,657	10	2,853	10,374	11	0	186,979	43.
62,076	3,851	3,079	9,407	66,465	1,083	2,423	10,701	5,170	0	258,905	44.
27,992	2,620	3,307	6,689	17,168	138	2,611	16,830	0	0	162,954	45.
744	0	64	1,941	2,363	0	1,397	614	3	0	10,951	46.
3,897	124	57	2,007	2,418	0	1,360	1,047	0	0	19,812	47.
14,977	257	143	1,084	38,590	2	157	1,552	1	0	90,107	48.
5,082	14,071	8,600	46,500	57,035	26,748	22,479	18,403	0	15	261,741	49.
19,706	4,028	2,035	6,457	36,256	1	3,375	5,702	4,061	0	283,458	50.
168,943	16,296	28,160	61,564	72,891	2,354	4,745	41,625	40	1,049	1,071,399	51.
5,089	624	359	2,057	5,383	13	696	3,504	1,153	0	73,908	52.
14,644	2,328	2,121	3114	26,959	18	2,809	4,020	0	0	115,713	53.
10,961	6,413	2,813	15,681	31,665	13,228	11,653	5,231	47	0	198,551	54.
4,665	13	56	692	7,004	0	557	344	41	0	20,948	55.
337	167	31	1,553	2,001	1,022	802	61	0	0	7,817	56.
1,700	312	382	3,506	4,187	1,207	728	836	0	0	20,299	57.
11,274	373	236	1,448	7,236	13	637	1,995	536	0	38,277	58.
14,709	3,704	4,902	42,035	35,223	12,257	34,641	8,207	0	0	237,143	59.
4,150	433	751	4,623	8,316	0	1,482	1,388	3	0	48,039	60.
7,652	450	8	1,340	9,909	2	227	1,774	0	0	47,609	61.
187,948	16,940	19,540	56,185	130,293	2,299	3,950	97,058	79	218	1,083,152	62.
21,249	1,614	1,210	2,862	35,944	26	387	11,081	6	0	123,772	63.
71,233	10,707	81,816	24,281	153,256	13,650	2,442	201,960	0	15,497	1,068,680	64.
$5,515,766	$840,811	$1,099,744	$2,185,489	$4,607,878	$217,379	$615,707	$1,190,168	$25,685	$17,310	$35,617,238	TOTALS

RETAIL TRADE SALES BY COUNTY
CALENDAR YEARS 1974-1983

Thousands of Dollars

County	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Adams	$ 604,201	$ 645,961	$ 823,670	$ 956,423	$1,197,426	$1,443,045	$1,477,913	$1,771,362	$1,778,299	$1,947,911
Alamosa	45,065	45,852	51,207	54,940	59,468	69,915	83,320	87,228	83,472	85,553
Arapahoe	756,427	839,937	1,055,687	1,242,285	1,533,103	1,801,115	2,012,420	2,473,841	2,664,612	3,094,888
Archuleta	9,342	10,093	11,679	12,537	13,301	16,437	21,050	23,458	26,952	26,466
Baca	26,717	23,039	26,256	26,152	27,799	38,032	35,119	35,590	30,298	30,249
Bent	11,474	11,749	13,223	13,044	14,088	14,457	14,871	15,310	17,522	17,179
Boulder	425,612	463,033	564,725	640,580	766,439	892,671	926,876	1,040,162	1,123,879	1,280,058
Chaffee	34,680	36,214	43,970	47,361	56,607	67,335	68,425	71,046	69,752	72,551
Cheyenne	11,085	9,843	8,414	8,909	10,790	13,794	15,157	15,562	18,572	19,072
Clear Creek	14,037	15,425	17,851	18,932	21,567	25,146	17,146	31,722	30,561	31,694
Conejos	9,038	9,581	10,406	11,553	11,683	13,315	14,418	16,155	16,299	16,529
Costilla	3,203	3,432	3,441	3,210	3,378	3,549	3,430	3,710	4,489	4,318
Crowley	4,646	4,825	5,869	5,881	5,655	5,632	4,824	7,912	9,682	6,954
Custer	1,266	1,515	2,113	2,022	2,316	3,021	3,538	3,577	4,287	5,021
Delta	38,379	43,704	51,554	58,481	63,916	80,695	82,955	89,784	93,404	94,117
Denver	1,908,430	1,973,507	2,223,497	2,420,806	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537
Dolores	2,896	2,997	3,251	3,401	4,086	4,312	4,516	4,540	4,263	5,471
Douglas	17,543	18,232	23,342	29,278	49,419	63,610	68,242	83,959	93,078	117,408
Eagle	40,504	47,647	61,783	67,413	88,696	122,718	142,145	158,565	166,794	175,818
Elbert	6,394	6,198	8,707	9,110	10,982	13,785	13,773	14,105	14,633	14,420
El Paso	713,254	761,936	908,524	1,029,360	1,195,548	1,363,363	1,436,834	1,623,043	1,741,079	2,003,870
Fremont	49,718	55,039	64,163	67,670	79,309	91,165	95,418	101,050	104,561	117,270
Garfield	67,213	75,198	90,789	96,657	120,382	148,046	172,572	217,733	238,662	215,659
Gilpin	3,190	3,183	3,859	4,098	4,564	5,312	6,414	7,080	6,475	6,638
Grand	20,254	21,295	26,224	29,425	35,448	45,318	49,298	54,098	54,671	58,511
Gunnison	26,122	27,124	31,284	32,175	42,110	56,232	62,000	65,637	65,169	68,130
Hinsdale	822	972	1,124	1,417	1,701	2,097	2,541	3,083	3,573	4,427
Huerfano	13,602	14,470	17,082	17,166	18,336	20,868	23,613	24,444	24,705	25,541
Jackson	5,296	4,590	4,983	6,341	7,667	10,540	12,925	9,917	9,658	7,920
Jefferson	870,201	948,486	1,154,433	1,301,548	1,546,597	1,797,733	1,083,473	2,222,787	2,353,615	2,702,498
Kiowa	6,221	5,696	6,617	6,057	6,325	7,242	7,500	6,636	7,392	9,468
Kit Carson	51,527	50,124	51,734	48,373	58,730	74,616	82,840	82,800	81,195	106,516
Lake	18,399	20,592	25,742	26,759	30,269	36,252	41,247	43,144	32,418	27,719
La Plata	69,073	77,145	92,918	102,278	113,916	139,323	161,115	187,240	196,395	219,062
Larimer	331,170	362,725	438,688	512,687	614,252	730,974	756,498	818,399	835,370	934,178
Las Animas	30,362	31,386	36,647	34,531	48,585	42,676	45,337	47,011	46,270	48,350
Lincoln	17,770	19,293	23,898	26,869	28,197	39,434	48,564	58,052	54,246	54,238
Logan	74,634	83,732	96,769	88,848	100,310	122,721	136,313	141,107	142,587	149,477
Mesa	188,718	216,615	270,522	328,488	386,341	468,763	550,957	717,276	705,417	656,350
Mineral	1,674	2,150	3,353	2,271	2,292	2,706	3,584	3,529	3,347	3,314
Moffat	28,969	35,526	44,688	50,817	69,105	93,063	93,162	96,090	99,192	90,746
Montezuma	48,720	54,127	62,549	71,053	84,770	91,587	103,265	114,004	107,650	121,337
Montrose	54,332	63,198	74,036	82,027	95,018	111,974	117,797	127,170	124,799	133,791
Morgan	73,783	77,604	92,191	91,818	107,222	135,713	154,763	189,796	195,103	192,142
Otero	59,391	59,605	68,694	71,731	74,811	86,427	93,655	93,436	94,982	98,445
Ouray	2,965	3,555	3,954	4,082	4,519	5,101	6,521	7,081	7,463	7,375
Park	5,119	5,280	5,894	8,049	9,836	12,802	12,706	14,855	15,083	15,218
Phillips	45,516	46,448	44,916	35,677	43,104	45,078	54,865	56,893	52,934	57,195
Pitkin	59,357	67,642	77,639	78,694	98,092	124,587	127,106	134,529	140,204	147,310
Prowers	60,302	61,926	71,499	71,715	79,367	102,418	107,288	117,757	96,394	100,787
Pueblo	309,281	339,657	395,474	431,044	486,003	557,930	555,901	603,036	586,975	595,828
Rio Blanco	10,651	11,241	12,369	14,827	17,924	21,968	25,191	39,804	34,354	26,230
Rio Grande	36,667	35,968	43,670	46,385	48,678	55,841	63,093	74,832	76,764	75,490
Routt	31,752	39,888	45,118	49,064	67,286	82,905	89,145	93,267	93,566	95,971
Saguache	9,196	12,074	10,175	10,723	11,268	12,032	15,481	16,278	14,597	15,478
San Juan	1,737	1,909	2,083	2,380	2,774	2,965	3,450	4,083	5,225	5,234
San Miguel	5,153	6,177	7,552	10,389	13,662	14,527	15,899	13,552	14,957	14,687
Sedgwick	16,048	17,920	17,865	18,738	22,437	28,582	32,404	34,923	33,149	31,633
Summit	22,148	25,174	34,255	45,693	62,665	82,220	95,086	108,427	123,096	134,458
Teller	10,412	10,923	12,874	15,155	19,487	23,218	26,865	32,131	32,718	35,960
Washington	15,601	14,038	15,681	16,091	18,013	21,975	24,697	26,640	25,593	26,385
Weld	295,641	313,619	350,752	363,750	414,627	491,197	502,358	571,908	581,551	636,302
Yuma	50,301	58,476	65,969	63,957	71,795	90,210	99,315	104,584	96,496	88,687
Out of State	120,931	122,527	149,453	128,145	114,391	139,229	238,348	271,282	350,155	388,022
STATE TOTALS	$7,904,132	$8,479,037	$10,069,348	$11,177,340	$13,152,043	$15,457,683	$15,697,124	$18,979,852	$19,495,987	$21,225,061

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY
CALENDAR YEARS 1974-1983

Thousands of Dollars

County	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Adams	$ 1,096,208	$ 1,143,432	$ 1,288,492	$ 1,514,871	$ 1,844,429	$ 2,198,059	$ 2,390,634	$ 2,791,783	$ 2,848,850	$ 3,064,906
Alamosa	56,936	62,237	68,800	74,129	80,519	94,485	108,933	117,044	115,782	118,988
Arapahoe	1,069,886	1,225,098	1,578,065	1,763,827	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071
Archuleta	13,972	13,212	16,928	19,686	17,605	20,538	25,782	30,905	37,914	44,025
Baca	36,907	34,545	39,739	38,494	37,505	47,512	44,675	40,899	38,915	37,813
Bent	14,161	14,460	16,156	16,008	17,117	17,702	18,477	20,463	22,257	21,604
Boulder	651,846	708,334	847,247	996,914	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505
Cnaffee	44,465	47,331	56,366	60,831	71,107	90,164	94,612	97,643	99,078	102,471
Cheyenne	13,417	12,516	10,542	11,213	13,827	18,035	20,160	22,440	27,623	28,775
Clear Creek	18,040	20,159	23,485	25,313	28,535	33,251	36,938	41,090	42,485	45,187
Conejos	11,721	12,254	13,920	16,616	18,006	21,328	22,791	27,405	25,806	27,090
Costilla	3,744	4,082	4,106	4,200	3,895	4,293	4,460	5,006	6,234	6,068
Crowley	9,406	8,386	9,391	8,618	7,140	6,609	5,806	9,051	10,943	8,363
Custer	1,532	1,674	2,305	2,330	2,632	3,393	4,010	4,240	4,767	6,084
Delta	51,279	62,286	73,639	84,669	90,924	118,470	124,324	141,295	136,230	132,081
Denver	3,872,412	3,942,741	4,483,978	4,810,569	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148	7,427,432
Dolores	3,159	3,449	3,981	4,312	5,256	5,724	6,739	6,025	5,916	6,829
Douglas	41,911	47,072	53,226	64,708	81,828	101,306	109,766	134,560	151,697	217,974
Eagle	63,202	75,708	94,998	102,383	129,074	183,456	212,306	235,884	246,194	262,385
Elbert	7,222	8,078	10,453	10,749	13,242	16,190	16,035	16,987	18,467	19,144
El Paso	1,057,999	1,119,604	1,293,817	1,472,760	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785
Fremont	68,833	77,275	88,739	94,267	108,055	125,873	135,107	144,019	151,661	163,139
Garfield	116,750	134,058	158,767	152,101	175,644	224,194	263,651	348,773	383,893	353,850
Gilpin	3,647	3,665	4,457	4,827	5,536	6,667	7,947	8,525	8,321	8,172
Grand	29,740	33,491	39,497	44,221	53,253	68,727	76,401	82,200	87,036	98,035
Gunnison	37,999	39,770	45,321	47,709	59,721	80,802	92,941	95,253	98,057	100,432
Hinsdale	1,418	1,744	1,970	2,311	2,661	3,176	3,901	4,591	5,306	6,532
Huerfano	18,548	20,141	23,041	22,954	25,043	29,070	32,163	32,345	36,974	33,874
Jackson	8,520	8,483	10,098	11,667	23,075	25,803	32,259	27,042	26,006	17,489
Jefferson	1,134,887	1,315,709	1,640,264	1,803,031	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454
Kiowa	7,231	6,794	7,869	7,296	7,447	8,7[illegible]	9,186	8,352	9,038	10,338
Kit Carson	67,851	69,268	72,187	64,412	72,963	90,939	98,872	101,501	101,448	126,723
Lake	23,405	27,572	33,636	33,917	38,542	45,486	52,744	54,301	42,838	37,039
La Plata	106,020	113,302	137,559	150,910	170,717	212,125	235,875	272,481	285,679	308,377
Larimer	476,614	514,108	639,048	733,824	855,908	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479
Las Animas	41,459	43,492	48,798	48,360	64,384	61,588	66,702	69,092	69,287	70,790
Lincoln	30,414	31,019	37,646	41,224	45,520	59,964	71,141	83,214	83,050	82,720
Logan	277,460	271,079	317,218	256,109	340,742	379,335	378,162	435,278	207,278	210,667
Mesa	303,739	345,036	426,870	505,224	595,361	751,007	883,277	1,142,690	1,085,592	1,017,808
Mineral	2,701	3,547	4,691	3,511	3,382	4,008	5,314	5,448	5,117	5,041
Moffat	48,188	58,883	82,878	89,893	114,564	142,518	161,680	177,728	188,457	166,223
Montezuma	68,969	77,043	87,756	100,516	117,994	137,043	155,985	174,187	160,778	177,616
Montrose	78,214	90,671	106,595	123,805	142,816	161,385	165,247	181,915	180,609	182,841
Morgan	113,812	128,736	142,652	147,114	171,301	208,338	254,669	311,763	279,009	250,236
Otero	89,726	90,537	104,627	110,456	114,896	132,785	150,933	151,638	141,002	155,728
Ouray	3,836	4,304	4,731	5,026	5,888	6,758	8,685	9,180	9,770	9,933
Park	6,167	6,320	7,325	9,514	11,814	15,943	15,866	18,338	19,004	19,672
Phillips	53,066	54,134	55,464	46,735	56,986	59,462	73,826	77,689	76,814	81,455
Pitkin	83,697	99,096	115,639	116,815	151,143	202,087	213,843	227,979	232,416	248,225
Prowers	76,181	80,130	91,196	93,674	100,978	128,170	139,351	163,432	168,353	460,893
Pueblo	823,142	887,861	982,569	1,042,765	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549	1,043,653
Rio Blanco	20,899	27,587	27,934	36,049	44,979	51,650	70,400	106,379	93,578	75,780
Rio Grande	58,115	56,979	64,886	65,555	68,575	77,878	90,918	113,030	112,882	107,936
Routt	47,505	57,925	66,344	71,777	100,555	151,727	168,177	184,447	182,811	186,668
Saguache	10,655	14,572	12,878	13,438	13,930	15,211	19,421	20,106	18,224	18,747
San Juan	2,153	2,431	2,751	3,100	3,599	3,829	4,701	5,577	6,712	7,567
San Miguel	6,595	7,920	9,344	11,964	16,298	17,773	19,102	16,268	18,467	19,043
Sedgwick	20,240	22,513	22,942	23,043	26,405	33,166	37,500	40,194	38,842	38,285
Summit	34,148	41,657	54,236	67,480	93,651	124,434	154,229	173,999	212,977	228,116
Teller	12,422	13,529	15,934	18,321	23,630	29,420	33,795	39,017	40,067	44,950
Washington	21,571	19,882	25,182	25,436	29,260	35,011	40,849	46,814	47,249	46,829
Weld	445,043	536,960	584,406	559,273	630,943	760,220	781,318	909,429	995,204	1,022,895
Yuma	66,576	79,022	89,552	84,441	93,489	117,224	130,889	137,875	132,760	120,310
Out of State	435,485	433,309	468,096	498,840	463,157	639,131	848,322	1,005,876	1,211,491	1,102,503
STATE TOTALS	$13,523,068	$14,518,231	$16,953,249	$18,496,106	$21,313,200	$25,345,038	$27,456,115	$31,184,940	$32,240,972	$34,113,618

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1984

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	31,803	5.96	$ 5,476,582	10.91	$ 2,194,484	15.08
Alamosa	2,929	0.54	139,426	0.27	13,877	0.09
Arapahoe	53,848	10.09	5,879,938	11.72	1,468,210	10.09
Archuleta	1,504	0.28	41,365	0.08	3,615	0.02
Baca	1,339	0.25	54,487	0.10	15,063	0.10
Bent	737	0.13	22,933	0.04	1,532	0.01
Boulder	32,018	6.00	2,669,901	5.32	581,451	3.99
Chaffee	3,779	0.70	121,417	0.24	15,910	0.10
Cheyenne	641	0.12	31,429	0.06	2,331	0.01
Clear Creek	2,101	0.39	54,468	0.10	7,111	0.04
Conejos	1,040	0.19	33,912	0.06	3,901	0.02
Costilla	521	0.09	11,594	0.02	3,716	0.02
Crowley	423	0.07	8,911	0.01	539	*
Custer	483	0.09	7,102	0.01	412	*
Delta	4,645	0.87	244,943	0.48	110,000	0.75
Denver	84,485	15.84	12,800,819	25.51	4,984,090	34.26
Dolores	390	0.07	8,182	0.01	1,488	0.01
Douglas	4,457	0.83	257,574	0.51	45,395	0.31
Eagle	6,802	1.27	292,137	0.58	8,467	0.05
Elbert	876	0.16	20,321	0.04	1,215	*
El Paso	48,632	9.11	3,960,349	7.89	732,423	5.03
Fremont	4,929	0.92	274,242	0.54	100,324	0.68
Garfield	7,553	1.41	394,774	0.78	32,896	0.22
Gilpin	790	0.14	8,512	0.01	338	*
Grand	4,045	0.75	120,889	0.24	12,368	0.08
Gunnison	3,844	0.72	112,982	0.22	10,680	0.07
Hinsdale	544	0.10	7,420	0.01	135	*
Huerfano	1,526	0.28	39,678	0.07	4,082	0.02
Jackson	641	0.12	21,101	0.04	3,772	0.02
Jefferson	52,708	9.88	4,455,123	8.88	603,013	4.14
Kiowa	365	0.06	12,629	0.02	2,639	0.01
Kit Carson	2,121	0.39	118,536	0.23	12,745	0.08
Lake	1,477	0.27	42,887	0.08	5,671	0.03
La Plata	7,902	1.48	359,804	0.71	33,803	0.23
Larimer	28,810	5.40	1,816,909	3.62	445,937	3.06
Las Animas	2,776	0.52	84,500	0.16	12,779	0.08
Lincoln	1,445	0.27	108,907	0.21	16,176	0.11
Logan	4,752	0.89	565,306	1.12	339,731	2.33
Mesa	18,076	3.38	1,272,724	2.53	276,272	1.89
Mineral	365	0.06	5,157	0.01	105	*
Moffat	3,239	0.60	176,155	0.35	20,179	0.13
Montezuma	3,949	0.74	199,366	0.39	19,491	0.13
Montrose	4,984	0.93	248,073	0.49	61,095	0.41
Morgan	5,576	1.04	551,694	1.09	292,789	2.01
Otero	3,982	0.74	215,328	0.42	52,374	0.36
Ouray	741	0.13	11,218	0.02	267	*
Park	1,135	0.21	24,933	0.04	5,121	0.03
Phillips	1,418	0.26	106,105	0.21	15,997	0.10
Pitkin	6,185	1.15	279,634	0.55	17,893	0.12
Prowers	3,349	0.62	315,877	0.62	32,419	0.22
Pueblo	17,378	3.25	1,326,005	2.64	254,605	1.75
Rio Blanco	1,736	0.32	79,521	0.15	5,612	0.03
Rio Grande	2,642	0.49	149,381	0.29	33,668	0.23
Routt	4,629	0.86	229,748	0.45	31,197	0.21
Saguache	882	0.16	26,595	0.05	5,647	0.03
San Juan	671	0.12	7,994	0.01	177	*
San Miguel	1,090	0.20	22,755	0.04	456	*
Sedgwick	988	0.18	43,595	0.08	5,318	0.03
Summit	5,951	1.12	257,990	0.51	20,847	0.14
Teller	2,223	0.41	51,282	0.10	3,243	0.02
Washington	1,186	0.22	49,887	0.09	2,278	0.01
Weld	18,310	3.43	1,357,146	2.70	273,993	1.88
Yuma	2,926	0.54	133,010	0.26	9,238	0.06
Out of State 1/	10,025	1.87	2,342,727	4.67	1,274,047	8.75
STATE TOTALS 2/	533,317	100.00	$50,163,885	100.00	$14,546,648	100.00

1/ Out of state establishments and unallocated areas.
2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 3,711,212	12.47	$ 3,282,098	9.21	$ 1,765,370	8.64	$ 59,508
Alamosa	73,993	0.24	125,550	0.35	65,433	0.32	2,203
Arapahoe	3,155,988	10.61	4,411,729	12.38	2,723,950	13.33	91,825
Archuleta	16,659	0.05	37,750	0.10	24,705	0.12	830
Baca	38,331	0.12	39,424	0.11	16,157	0.07	543
Bent	14,184	0.04	21,401	0.06	8,749	0.04	294
Boulder	1,492,749	5.01	2,086,450	5.86	1,177,151	5.76	39,645
Chaffee	65,373	0.21	105,508	0.29	56,044	0.27	1,881
Cheyenne	22,263	0.07	29,098	0.08	9,165	0.04	308
Clear Creek	32,420	0.10	47,357	0.13	22,048	0.10	740
Conejos	25,986	0.08	30,011	0.08	7,926	0.03	265
Costilla	8,245	0.02	7,878	0.02	3,349	0.01	109
Crowley	5,450	0.01	8,372	0.02	3,461	0.01	116
Custer	3,216	0.01	6,691	0.01	3,887	0.01	130
Delta	175,309	0.58	134,943	0.37	69,635	0.34	2,346
Denver	8,139,484	27.36	7,816,729	21.94	4,661,335	22.82	156,990
Dolores	4,970	0.01	6,694	0.01	3,212	0.01	107
Douglas	160,937	0.54	212,179	0.59	96,637	0.47	3,254
Eagle	92,527	0.31	283,669	0.79	199,609	0.97	6,730
Elbert	14,337	0.04	19,106	0.05	5,984	0.02	199
El Paso	2,036,234	6.84	3,227,926	9.06	1,924,115	9.42	64,824
Fremont	185,949	0.62	173,918	0.48	88,292	0.43	2,971
Garfield	216,552	0.72	361,878	1.01	178,222	0.87	6,004
Gilpin	2,913	*	8,174	0.02	5,600	0.02	187
Grand	50,684	0.17	108,520	0.30	70,205	0.34	2,363
Gunnison	51,855	0.17	102,301	0.28	61,127	0.29	2,057
Hinsdale	2,585	*	7,285	0.02	4,835	0.02	162
Huerfano	23,393	0.07	35,596	0.09	16,285	0.07	546
Jackson	14,639	0.04	17,329	0.04	6,462	0.03	216
Jefferson	2,198,896	7.39	3,852,109	10.81	2,256,227	11.04	75,954
Kiowa	9,378	0.03	9,990	0.02	3,252	0.01	109
Kit Carson	73,846	0.24	105,791	0.29	44,690	0.21	1,506
Lake	23,833	0.08	37,216	0.10	19,054	0.09	640
La Plata	165,529	0.55	326,001	0.91	194,274	0.95	6,543
Larimer	991,335	3.33	1,370,971	3.84	825,574	4.04	27,785
Las Animas	53,055	0.17	71,721	0.20	31,445	0.15	1,056
Lincoln	77,868	0.26	92,731	0.26	31,038	0.15	1,045
Logan	447,974	1.50	225,575	0.63	117,331	0.57	3,955
Mesa	733,514	2.46	996,452	2.79	539,210	2.64	18,178
Mineral	1,608	*	5,051	0.01	3,549	0.01	118
Moffat	98,927	0.33	155,975	0.43	77,228	0.37	2,603
Montezuma	103,171	0.34	179,875	0.50	96,195	0.47	3,234
Montrose	146,920	0.49	186,979	0.52	101,153	0.49	3,408
Morgan	417,474	1.40	258,905	0.72	134,221	0.65	4,528
Otero	144,756	0.48	162,954	0.45	70,572	0.34	2,372
Ouray	4,242	0.01	10,951	0.03	6,976	0.03	232
Park	13,649	0.04	19,812	0.05	11,284	0.05	377
Phillips	86,368	0.29	90,107	0.25	19,736	0.09	664
Pitkin	86,555	0.29	261,741	0.73	193,079	0.94	6,520
Prowers	235,356	0.79	283,458	0.79	80,520	0.39	2,716
Pueblo	806,101	2.71	1,071,399	3.00	519,904	2.54	17,517
Rio Blanco	50,012	0.16	73,908	0.20	29,508	0.14	994
Rio Grande	94,585	0.31	115,713	0.32	54,796	0.26	1,845
Routt	97,478	0.32	198,551	0.55	132,270	0.64	4,463
Saguache	18,315	0.06	20,948	0.05	8,261	0.04	277
San Juan	2,153	*	7,817	0.02	5,841	0.02	196
San Miguel	7,358	0.02	20,299	0.05	13,397	0.06	449
Sedgwick	27,181	0.09	38,277	0.10	16,414	0.08	552
Summit	89,394	0.30	237,143	0.66	168,596	0.82	5,686
Teller	23,078	0.07	48,039	0.13	28,204	0.13	946
Washington	34,511	0.11	47,609	0.13	15,376	0.07	517
Weld	794,492	2.67	1,083,152	3.04	562,654	2.75	18,938
Yuma	78,864	0.26	123,772	0.34	54,146	0.26	1,824
Out of State	1,665,398	5.59	1,068,680	3.00	677,329	3.31	22,860
STATE TOTALS	$29,741,632	100.00	$35,617,238	100.00	$20,422,254	100.00	$687,958

3/ Percentages of net sales tax are identical to those shown for net taxable sales.

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1984

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	254	$ 105,202	$ 1,537
MINING	135	$ 188,215	$ 2,705
CONTRACT CONSTRUCTION	985	$ 667,472	$ 7,330
MANUFACTURING	1,475	$ 2,878,908	$ 42,909
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	835	$ 3,173,447	$ 52,294
WHOLESALE TRADE	2,237	$ 2,921,873	$ 49,525
RETAIL TRADE:			
BUILDING MATERIALS HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	666	$ 1,048,287	$ 30,731
Heating and Plumbing Equipment Dealers	129	93,371	1,940
Paint, Glass and Wallpaper Stores	279	128,529	2,623
Electrical Supply Stores	139	131,337	3,089
Hardware Stores	453	242,106	6,780
Farm Equipment Stores	181	208,817	4,934
Subtotal	1,847	$ 1,852,448	$ 50,097
GENERAL MERCHANDISE:			
Department Stores	182	$ 1,284,588	$ 40,046
Mail-Order Houses	117	205,383	4,805
Limited-Price Variety Stores	117	288,171	8,993
Merchandise Vending Machine Operators	80	25,458	426
Direct Selling Organizations	765	58,021	1,539
Miscellaneous General Merchandise Stores	397	248,299	7,262
Subtotal	1,657	$ 2,109,920	$ 63,070

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FOOD STORES:			
Grocery Stores	1,229	$ 3,927,003	$ 31,613
Meat and Fish Markets	75	26,687	136
Fruit and Vegetable Markets	27	5,632	39
Candy, Nut and Confectionery Stores	87	15,260	184
Dairy Products Stores	202	46,923	891
Retail Bakeries	229	37,870	880
Miscellaneous Food Stores	179	44,939	678
Subtotal	2,027	$ 4,104,315	$ 34,421
AUTOMOTIVE DEALERS and SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	432	$ 2,977,971	$ 68,009
M.V. Dealers (Used Cars Only)	433	220,453	5,480
Tire, Battery, and Accessory Dealers	984	450,925	11,248
Gasoline Service Stations	1,244	1,631,873	6,921
Mobile Home and Trailer Dealers	137	122,157	2,345
Miscellaneous Aircraft, Marine Automotive Dealers	216	211,886	3,651
Subtotal	3,445	$ 5,615,266	$ 97,654
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	226	$ 86,318	$ 2,833
Women's Ready-to-Wear Stores	592	205,412	6,611
Women's Accessory and Specialty Stores	33	3,521	115
Children's and Infants' Wear Stores	100	24,628	741
Family Clothing Stores	308	325,993	10,305
Shoe Stores	453	133,574	4,452
Custom Tailors	42	5,094	125
Furriers and Fur Shops	17	14,428	303
Miscellaneous Apparel and Accessory Stores	148	41,844	1,273
Subtotal	1,918	$ 840,811	$ 26,758

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Business Class	Monthly Average No. Of Returns	Thousands of Dollars: Retail Sales	Thousands of Dollars: Net Tax Collected
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,770	$ 769,041	$ 18,348
Household Appliance Stores	244	124,020	3,695
Radio, Television, and Music Stores	533	206,682	5,969
Subtotal	2,547	$ 1,099,744	$ 28,012
EATING and DRINKING PLACES:			
Eating Places	2,793	$ 1,098,593	$ 35,417
Drinking Places	2,715	1,086,896	34,654
Subtotal	5,508	$ 2,185,489	$ 70,071
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	420	$ 385,703	$ 7,647
Liquor Stores	988	428,186	13,352
Antique and Secondhand Stores	684	65,019	1,919
Book and Stationery Stores	457	227,277	6,109
Sporting Goods and Bicycle Shops	807	329,488	9,453
Farm and Garden Supply Stores	431	401,207	3,829
Jewelry Stores	425	127,107	3,479
Fuel and Ice Dealers	176	90,096	680
Retail Stores Not Elsewhere Classified	7,683	2,553,794	52,093
Subtotal	12,071	$ 4,607,878	$ 98,560
FINANCE, INSURANCE and REAL ESTATE	529	$ 217,379	$ 4,692
HOTELS and OTHER LODGING PLACES	1,092	$ 615,707	$ 18,927
PERSONAL SERVICES OTHER THAN LODGING	5,829	$ 2,390,168	$ 38,741
GOVERNMENT FACILITIES	33	$ 25,685	$ 296
NONCLASSIFIABLE ESTABLISHMENTS	18	$ 17,310	$ 359
STATE TOTALS 1/	44,443	$35,617,238	$687,958

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1984

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 5,476,581,658	$ 3,282,097,773	$ 59,507,643
Aurora	768,711,969	535,245,327	9,172,193
Bennett	10,616,456	9,637,399	123,040
Brighton	177,416,498	148,954,490	2,873,308
Commerce City	679,129,986	431,448,658	7,172,401
Federal Heights	134,183,883	124,649,038	2,030,986
Northglenn	379,298,964	326,598,817	7,394,772
Strasburg	1,730,073	1,683,512	25,045
Thornton	516,957,094	419,390,722	8,217,536
Westminster	190,987,139	174,292,734	2,849,610
Remainder of County	2,617,549,696	1,110,197,076	19,648,752
ALAMOSA	139,426,423	125,549,661	2,203,134
Alamosa	119,660,065	106,801,710	1,909,012
Remainder of County	19,766,358	18,747,951	294,122
ARAPAHOE	5,879,938,411	4,411,728,753	91,824,939
Aurora	1,748,590,208	1,440,292,789	31,910,558
Byers	27,655,712	6,813,191	98,055
Deer Trail	1,526,677	1,513,692	20,334
Englewood	2,347,699,990	1,543,226,610	28,961,617
Glendale	198,242,175	179,890,986	3,503,428
Littleton	702,078,074	570,877,781	12,225,624
Sheridan	121,095,127	93,664,132	2,002,870
Strasburg	6,722,508	6,429,330	89,634
Remainder of County	726,327,940	569,020,242	13,012,819
ARCHULETA	41,364,579	37,749,977	829,799
Pagosa Springs	28,309,519	26,468,824	573,042
Remainder of County	13,055,060	11,281,153	256,757
BACA	54,487,123	39,423,716	542,527
Campo	295,794	295,794	6,384
Pritchett	260,021	224,247	6,760
Springfield	31,803,799	27,855,365	364,239
Walsh	12,847,039	4,994,259	72,835
Remainder of County	9,280,470	6,054,051	92,309
BENT	22,933,009	21,401,488	293,850
Las Animas	16,095,588	15,295,535	246,155
Remainder of County	6,837,421	6,105,953	47,695

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
BOULDER	$ 2,669,900,668	$ 2,088,449,744	$ 39,644,992
Boulder	1,501,213,779	1,218,941,077	24,005,133
Broomfield	204,898,557	109,575,588	2,153,326
Lafayette	70,768,104	34,186,572	690,849
Longmont	550,859,291	438,864,374	8,940,382
Louisville	94,391,895	86,702,777	1,549,552
Lyons	7,973,493	6,992,375	88,414
Nederland	5,298,126	5,191,845	78,075
Niwot	3,620,148	3,505,221	34,349
Remainder of County	230,877,275	184,489,915	2,104,912
CHAFFEE	121,417,397	105,507,568	1,881,370
Buena Vista	25,143,032	23,960,897	398,520
Poncha Springs	4,862,205	4,820,428	85,861
Salida	63,282,155	51,421,456	843,310
Remainder of County	28,130,005	25,304,787	553,679
CHEYENNE	31,428,873	29,098,213	308,011
Cheyenne Wells	19,345,805	17,577,341	166,470
Kit Carson	1,930,450	1,908,149	20,936
Remainder of County	10,152,618	9,612,723	120,605
Clear Creek	54,468,173	47,357,284	739,672
Empire	2,784,601	2,749,362	25,886
Georgetown	9,106,754	8,843,803	192,306
Idaho Springs	30,440,346	24,788,726	402,080
Silver Plume	486,261	484,132	6,476
Remainder of County	11,650,211	10,491,261	112,924
CONEJOS	33,911,663	30,010,537	265,019
Antonito	7,954,877	7,486,980	54,440
La Jara	8,196,829	7,890,800	69,576
Manassa	2,691,270	2,618,318	44,308
Romeo	373,359	373,359	5,282
Remainder of County	14,695,328	11,641,080	91,413
COSTILLA	11,594,162	7,878,344	109,287
Blanca	572,450	562,094	10,059
Fort Garland	2,088,641	1,963,844	24,029
San Luis	2,379,031	2,316,220	41,218
Remainder of County	6,554,040	3,036,186	33,981

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
CROWLEY	$ 8,911,086	$ 8,372,097	$ 116,241
Ordway	7,223,432	6,786,015	94,875
Remainder of County	1,687,654	1,586,082	21,366
CUSTER	7,102,482	6,690,978	129,687
Westcliffe	3,713,858	3,588,433	81,389
Remainder of County	3,388,624	3,102,545	48,298
DELTA	244,943,156	134,942,769	2,345,933
Cedaredge	8,083,990	7,125,562	105,086
Crawford	1,814,046	1,728,184	21,213
Delta	135,299,192	73,293,618	1,371,347
Hotchkiss	7,833,206	7,451,274	107,235
Paonia	48,137,350	10,714,611	193,411
Remainder of County	43,775,372	34,629,520	547,641
DENVER City and County	12,800,819,359	7,816,729,361	156,989,563
DOLORES	8,181,915	6,693,980	107,498
Dove Creek	6,187,545	5,453,447	85,416
Remainder of County	1,994,370	1,240,533	22,082
DOUGLAS	257,573,846	212,179,094	3,253,819
Castle Rock	88,929,369	78,008,284	1,593,888
Franktown	2,759,608	2,742,350	28,554
Parker	28,236,712	23,965,338	335,493
Sedalia	2,640,224	2,016,049	50,329
Remainder of County	135,007,933	105,447,073	1,245,555
EAGLE	292,136,574	283,669,481	6,730,448
Basalt	9,946,707	9,890,117	145,536
Eagle	17,021,873	16,161,007	307,605
Gypsum	1,885,181	1,850,589	15,160
Minturn	8,208,361	7,852,337	207,991
Vail	171,446,047	169,649,158	4,520,675
Remainder of County	83,628,405	78,266,273	1,533,481
ELBERT	20,321,327	19,106,098	199,299
Agate	1,651,944	1,646,922	2,832
Elizabeth	6,101,511	5,575,185	76,560
Kiowa	2,889,478	2,686,944	28,837
Simla	1,543,415	1,524,132	24,146
Remainder of County	8,134,979	7,672,915	66,924

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
EL PASO	$ 3,960,349,271	$ 3,227,925,882	$ 64,823,895
Calhan	9,041,356	6,635,266	72,834
Colorado Springs	3,589,893,494	2,925,505,625	60,558,024
Fountain	42,225,746	26,772,334	573,015
Green Mountain Falls	1,872,945	1,833,410	42,154
Manitou Springs	18,211,531	17,385,824	406,394
Monument	13,504,711	12,801,524	134,668
Palmer Lake	2,125,903	1,696,338	29,663
Security	33,032,926	32,539,609	388,173
Remainder of County	250,440,659	202,755,952	2,618,970
FREMONT	274,241,622	173,917,690	2,971,246
Canon City	193,751,910	122,479,266	2,096,296
Florence	24,818,034	21,481,063	244,223
Penrose	3,012,197	2,652,289	52,888
Remainder of County	52,659,481	27,305,072	577,839
GARFIELD	394,773,584	361,877,519	6,003,816
Carbondale	23,968,514	23,574,522	373,594
Glenwood Springs	218,315,583	199,592,211	3,080,789
New Castle	2,725,878	2,654,874	25,977
Parachute	4,160,201	4,099,144	57,826
Rifle	51,559,437	46,733,205	703,710
Silt	3,723,917	3,485,701	42,847
Remainder of County	90,320,054	81,737,862	1,719,073
GILPIN	8,512,241	8,174,493	186,690
Black Hawk	2,090,642	2,074,365	36,250
Central City	4,783,244	4,694,241	130,962
Remainder of County	1,638,355	1,405,887	19,478
GRAND	120,888,569	108,520,486	2,363,255
Fraser	5,101,513	5,056,430	100,298
Granby	24,429,449	23,616,573	451,608
Grand Lake	7,519,296	7,298,135	196,069
Hot Sulphur Springs	812,815	803,870	17,605
Kremmling	15,376,784	12,183,826	226,161
Winter Park	28,546,455	28,302,903	795,404
Remainder of County	39,102,257	31,258,749	576,110
GUNNISON	112,981,699	102,301,415	2,056,508
Crested Butte	11,299,267	10,973,472	289,648
Gunnison	73,711,660	67,970,906	1,222,347
Mount Crested Butte	10,853,962	10,831,217	287,898
Remainder of County	17,116,810	12,525,820	256,615

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
HINSDALE	$ 7,420,114	$ 7,285,288	$ 162,237
Lake City	4,081,574	3,958,845	99,037
Remainder of County	3,338,540	3,326,443	63,200
HUERFANO	39,677,683	35,595,583	545,829
La Veta	4,364,558	3,325,716	38,703
Walsenburg	22,746,862	20,119,633	311,899
Remainder of County	12,566,263	12,150,234	195,227
JACKSON	21,101,281	17,329,440	216,498
Walden	8,200,805	7,909,723	120,352
Remainder of County	12,900,476	9,419,717	96,146
JEFFERSON	4,455,122,687	3,852,109,188	75,953,641
Arvada	595,533,175	499,957,379	9,282,235
Conifer	18,417,077	14,352,381	352,966
Edgewater	66,968,282	64,229,493	752,163
Evergreen	53,823,319	50,308,942	665,009
Golden	184,055,406	160,648,458	2,745,293
Kittredge	1,434,806	1,271,231	23,744
Lakeside	47,559,765	47,001,424	1,478,932
Lakewood	1,891,743,792	1,627,179,790	35,589,641
Morrison	5,481,393	3,840,264	83,285
Mountain View	7,799,581	6,024,541	173,592
Wheat Ridge	563,826,187	463,257,672	7,104,297
Remainder of County	1,018,479,904	914,037,613	17,702,484
KIOWA	12,629,305	9,990,141	108,590
Eads	6,007,271	5,176,969	67,283
Remainder of County	6,622,034	4,813,172	41,307
KIT CARSON	118,535,989	105,791,353	1,506,069
Burlington	56,246,360	48,637,094	889,466
Flagler	16,898,635	15,544,427	150,364
Seibert	10,194,683	10,189,357	12,499
Stratton	8,393,406	7,495,297	140,994
Remainder of County	26,802,905	23,925,178	312,746
LAKE	42,886,963	37,215,773	640,305
Leadville	18,471,785	17,740,728	401,101
Twin Lakes	78,525	78,341	161
Remainder of County	24,336,653	19,396,704	239,043

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
LA PLATA	$ 359,803,578	$ 326,000,988	$ 6,543,394
Bayfield	7,386,998	6,899,698	95,694
Durango	272,675,373	245,190,035	5,242,611
Ignacio	5,140,308	4,944,532	59,468
Remainder of County	74,600,899	68,966,723	1,145,621
LARIMER	1,816,908,501	1,370,971,016	27,785,188
Berthoud	25,128,151	17,470,487	236,322
Estes Park	66,984,855	64,729,447	1,440,403
Fort Collins	1,014,397,594	806,239,775	17,186,853
Loveland	393,216,959	265,018,651	5,028,137
Wellington	6,168,092	5,486,098	66,819
Remainder of County	311,012,850	212,026,558	3,826,654
LAS ANIMAS	84,499,753	71,720,788	1,056,217
Aguilar	2,897,205	2,821,324	31,304
Trinidad	71,570,412	60,454,198	886,166
Remainder of County	10,032,136	8,445,266	138,747
LINCOLN	108,906,643	92,731,058	1,044,938
Arriba	9,785,227	6,313,761	11,744
Genoa	3,128,389	367,930	1,428
Hugo	19,735,084	14,561,343	158,307
Limon	72,255,960	67,681,888	799,387
Remainder of County	4,001,983	3,806,136	74,072
LOGAN	565,305,799	225,574,987	3,954,546
Crook	327,295	315,903	7,720
Fleming	9,104,045	9,092,874	8,756
Iliff	6,153,181	6,149,114	3,451
Merino	1,304,945	1,199,664	6,135
Sterling	492,103,357	158,176,229	3,356,070
Remainder of County	56,312,976	50,641,203	572,414
MESA	1,272,724,116	996,451,644	18,178,140
Clifton	23,972,337	20,626,696	417,811
Collbran	2,516,271	2,499,151	38,211
De Beque	1,479,797	1,441,721	12,757
Fruita	25,754,128	24,544,837	324,033
Gateway	132,149	113,613	2,095
Grand Junction	1,020,107,643	786,466,812	14,800,705
Palisade	9,054,742	8,783,643	138,795
Remainder of County	189,707,049	151,975,171	2,443,733

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
MINERAL	$ 5,156,834	$ 5,051,434	$ 118,313
Creede	3,519,081	3,456,046	68,244
Remainder of County	1,637,753	1,595,388	50,069
MOFFAT	176,154,816	155,975,495	2,602,864
Craig	138,908,385	119,424,772	2,282,480
Dinosaur	4,066,615	4,048,592	113,430
Remainder of County	33,179,816	32,502,131	206,954
MONTEZUMA	199,365,832	179,874,521	3,234,165
Cortez	144,638,175	131,824,802	2,406,609
Dolores	4,952,928	4,681,938	82,976
Mancos	3,799,653	3,746,501	60,099
Remainder of County	45,975,076	39,621,280	684,481
MONTROSE	248,073,127	186,978,529	3,407,773
Cimarron	69,937	69,677	889
Montrose	163,209,124	142,339,109	2,739,808
Naturita	33,454,384	5,288,675	53,326
Nucla	12,437,475	12,374,970	122,288
Olathe	9,736,553	7,175,855	69,234
Remainder of County	29,165,654	19,730,243	422,228
MORGAN	551,694,459	258,904,963	4,528,312
Brush	42,616,785	36,533,585	530,926
Fort Morgan	370,838,009	135,777,680	2,794,659
Hillrose	856,010	787,843	20,015
Wiggins	54,178,660	14,448,439	106,110
Remainder of County	83,204,995	71,357,416	1,076,602
OTERO	215,328,038	162,954,156	2,371,857
Cheraw	1,107,760	1,097,956	8,278
Fowler	7,564,894	7,024,122	66,727
La Junta	108,048,725	93,318,948	1,286,827
Manzanola	3,165,589	2,506,245	27,576
Rocky Ford	46,310,791	30,078,553	487,641
Swink	582,579	559,362	9,634
Remainder of County	48,547,700	28,368,970	485,174
OURAY	11,217,801	10,950,698	231,588
Ouray	7,741,039	7,525,028	181,564
Ridgway	2,500,584	2,479,245	34,736
Remainder of County	976,178	946,425	15,288

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
PARK	$ 24,932,778	$ 19,812,021	$ 377,032
Fairplay	3,418,289	3,129,837	66,960
Remainder of County	21,514,489	16,682,184	310,072
PHILLIPS	106,104,579	90,107,285	663,907
Haxtun	22,762,156	10,306,165	180,117
Holyoke	57,297,652	53,820,489	405,742
Remainder of County	26,044,771	25,980,631	78,048
PITKIN	279,634,119	261,741,009	6,519,663
Aspen	167,588,230	164,404,935	4,143,291
Snowmass	814,774	814,743	13,653
Snowmass Village	43,023,812	42,760,927	1,269,350
Remainder of County	68,207,303	53,760,404	1,093,369
PROWERS	315,876,526	283,458,014	2,715,593
Granada	969,790	932,954	22,606
Holly	25,572,565	23,264,137	146,721
Lamar	267,157,076	239,709,936	2,191,452
Wiley	4,047,286	3,270,063	83,221
Remainder of County	18,129,809	16,280,924	271,593
PUEBLO	1,326,004,598	1,071,399,337	17,516,882
Avondale	648,684	638,685	8,377
Boone	1,465,286	1,278,148	3,427
Colorado City	2,412,201	2,120,406	31,964
Pueblo	1,186,998,276	987,676,263	16,261,184
Rye	1,088,771	1,082,506	33,979
Remainder of County	133,391,380	78,603,329	1,177,951
RIO BLANCO	79,520,619	73,908,364	993,567
Meeker	21,402,361	16,793,217	281,312
Rangely	48,641,264	47,743,912	576,267
Remainder of County	9,476,994	9,371,235	135,988
RIO GRANDE	149,380,830	115,712,598	1,845,193
Del Norte	16,143,625	15,368,046	203,689
Monte Vista	52,408,636	38,725,736	728,476
South Fork	8,251,601	1,585,285	26,909
Remainder of County	72,576,968	60,033,531	886,119

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
ROUTT	$ 229,748,032	$ 198,550,805	$ 4,462,750
Hayden	29,922,562	29,503,913	247,684
Oak Creek	4,389,317	3,854,462	71,274
Phippsburg	634,353	632,686	6,855
Steamboat Springs	132,449,399	117,702,275	2,980,928
Yampa	962,292	828,191	17,569
Remainder of County	61,390,109	46,029,278	1,138,440
SAGUACHE	26,595,109	20,948,223	276,910
Center	19,278,705	15,155,965	203,577
Saguache	3,006,730	2,821,935	26,712
Remainder of County	4,309,674	2,970,323	46,621
SAN JUAN	7,993,802	7,817,083	195,801
Silverton	6,668,433	6,508,376	157,994
Remainder of County	1,325,369	1,308,707	37,807
SAN MIGUEL	20,754,920	20,298,513	448,949
Norwood	3,531,391	3,437,276	43,529
Telluride	14,713,518	14,392,995	361,401
Remainder of County	2,510,011	2,468,242	44,019
SEDGWICK	43,594,993	38,277,082	551,955
Julesburg	26,562,263	21,893,220	292,404
Ovid	3,001,705	2,765,698	43,533
Sedgwick	816,367	810,163	11,803
Remainder of County	13,214,658	12,808,001	204,215
SUMMIT	257,990,458	237,143,007	5,685,563
Breckenridge	61,265,300	60,184,413	1,498,647
Copper Mountain	12,435,848	12,301,947	359,300
Dillon	26,137,166	13,988,219	362,730
Frisco	43,004,449	41,983,752	935,469
Keystone	11,368,912	11,314,403	379,736
Silverthorn	50,512,185	44,987,588	858,881
Remainder of County	53,266,598	52,382,685	1,290,800
TELLER	51,282,255	48,039,340	946,326
Cripple Creek	6,626,169	6,543,963	158,170
Victor	1,312,550	1,245,603	19,858
Woodland Park	37,585,457	34,770,290	654,583
Remainder of County	5,758,079	5,479,484	113,715

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
WASHINGTON	$ 49,886,973	$ 47,609,007	$ 516,597
Akron	29,793,537	28,748,252	328,146
Cope	7,496,691	7,493,563	61,915
Otis	8,441,922	7,325,839	63,803
Remainder of County	4,154,823	4,041,353	62,733
WELD	1,357,145,653	1,083,152,442	18,938,341
Ault	20,902,142	18,822,555	80,595
Dacono	5,167,772	4,927,820	77,479
Eaton	35,758,316	22,187,867	244,839
Erie	4,333,762	3,961,444	71,738
Evans	29,023,562	22,336,443	426,997
Firestone	1,465,746	1,319,448	26,425
Frederick	9,874,013	5,975,710	66,540
Fort Lupton	53,877,935	45,321,908	826,695
Garden City	11,383,811	10,798,845	303,685
Gilcrest	4,337,446	2,672,890	40,311
Greeley	870,598,860	710,971,192	13,009,063
Grover	396,065	394,512	7,238
Hudson	6,487,442	4,957,013	63,088
Johnstown	13,601,234	10,652,568	145,002
Keenesburg	5,338,842	5,057,620	84,800
Kersey	2,934,323	2,210,238	32,339
La Salle	13,913,210	10,585,364	238,804
Mead	3,567,227	3,146,092	27,051
Milliken	1,917,297	1,706,040	19,944
Nunn	544,763	533,072	10,251
Pierce	3,182,472	1,715,665	37,935
Platteville	9,005,548	7,610,917	88,620
Severance	1,971,663	1,945,550	28,370
Windsor	17,519,100	16,593,035	327,384
Remainder of County	230,043,102	166,748,634	2,653,148
YUMA	133,009,981	123,771,625	1,824,147
Eckley	639,103	639,103	18,804
Idalia	1,634,873	1,629,366	11,603
Joes	1,164,229	1,159,800	30,495
Kirk	3,953,263	3,934,709	31,628
Wray	44,103,293	42,500,606	478,380
Yuma	55,312,578	50,413,720	779,665
Remainder of County	26,202,642	23,494,321	473,572
OUT OF STATE COMPANIES	2,342,727,066	1,068,680,400	22,860,294
STATE TOTALS	$50,163,885,480	$35,617,237,599	$687,958,075

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1984

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
.25%	0	1	0	1
.50%	0	1	0	1
.60%	0	0	1	1
1.00%	26	13	0	39
1.50%	2	1	0	3
2.00%	81	12	0	93
2.15%	1	0	0	1
2.50%	5	0	0	5
2.75%	1	0	0	1
3.00%	41	1	0	42
3.50%	1	0	0	1
4.00%	17	0	0	17
TOTAL	175	29	1	205

CITY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1984

City	Current %
Akron	1
Antonito	2
Aspen	2
Ault	2
Basalt	2
Bayfield	1
Bennett	2
Berthoud	2
Black Hawk	4
Brighton	3
Broomfield	3
Brush	2
Buena Vista	1
Burlington	2
Calhan	2
Canon City	2.5
Carbondale	3
Castle Rock	1
Cedaredge	1.5
Center	2
Central City	4
Cheyenne Wells	1
Collbran	2
Columbine Valley	3
Creede	2
Crested Butte	4
Cripple Creek	2
Dacono	1
De Beque	2
Del Norte	2
Dillon	2
Dolores	2
Dove Creek	2
Eagle	4
Eaton	2
Empire	3
Erie	3.5
Estes Park	4
Evans	3
Fairplay	2
Federal Heights	2
Florence	2
Fort Lupton	2
Fort Morgan	3
Fountain	2
Fowler	2
Fraser	4
Frisco	2
Fruita	2
Garden City	1
Georgetown	3
Gilcrest	3
Glenwood Springs	2.75
Granada	2
Granby	4
Grand Lake	4
Green Mountain Falls	2
Gunnison	3
Gypsum	2
Haxtun	1
Hayden	3
Holly	1
Holyoke	1
Hot Sulphur Springs	4
Hotchkiss	2
Hudson	1
Idaho Springs	3
Ignacio	1
Johnstown	2
Julesburg	1
Keenesburg	2
Kersey	2
Kremmling	4

CITY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1984
(continued)

City	Current %
La Jara	2
La Salle	1
La Veta	2
Lakewood	2
Larkspur	2
Las Animas	1
Limon	2
Lochbuie	2
Louisville	2
Loveland	2
Lyons	2
Manassa	1
Mancos	2
Manitou Springs	3
Marble	2
Milliken	2
Minturn	4
Monte Vista	1
Monument	2
Morrison	3
Mt. Crested Butte	4
Mountain View	2
Naturita	2
Nederland	3
New Castle	2
Norwood	2
Nucla	2
Oak Creek	3
Olathe	2
Ordway	2
Otis	1
Ouray	3
Palisade	1
Paonia	1
Parachute	2
Parker	2.5
Pitkin	3
Platteville	2
Red Cliff	2
Rico	1
Ridgway	3
Rocky Ford	2
Romeo	1
Saguache	2
San Luis	2
Severance	2
Sheridan	3
Silt	3
Silver Cliff	2
Silver Plume	3
Silverthorn	2
Silverton	3
Snowmass Village	2
Springfield	2
Steamboat Springs	4
Sterling	1.5
Telluride	4
Trinidad	3
Vail	4
Walsenburg	2
Ward	2
Wellington	2
Westcliffe	2
Wiggins	1
Windsor	2
Winter Park	4
Woodland Park	2
Wray	1
Yuma	1
RTD*	.6

* The Regional Transportation District sales tax rate as of May 1, 1983, is .6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAXES NOT COLLECTED BY THE STATE
As Of July 1, 1984

Locality	Current %	Locality	Current %
Alamosa	1	Golden	2
Arvada	3	Grand Junction	2
Aurora	3	Greeley	3
Avon	4	Greenwood Village	3
Boulder	2.15	Lafayette	2
Breckenridge	2	La Junta	3
Cherry Hills Village	3	Lamar	3
Colorado Springs	2.5	Littleton	3
Commerce City	3	Longmont	2
Cortez	2.5	Montrose	2
Delta	2	Northglenn	3
Denver	3	Pueblo	3
Durango	2	Rifle	2
Edgewater	3	Thornton	3
Englewood	3	Westminster	3
Fort Collins	2.5	Wheat Ridge	2
Glendale	3		

COUNTY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1984

County	Current %
Adams	1
Alamosa	3
Archuleta	2
Bent	1
Chaffee	2
Clear Creek	1
Costilla	1
Delta	2
Eagle	1
Fremont	1.5
Garfield	.25
Grand	1
Gunnison	1
Hinsdale	2
Huerfano	1
Jackson	2
Jefferson	.5
Lake	2
La Plata	2
Mesa	2
Mineral	1
Moffat	2
Pitkin	2
Rio Blanco	2
Rio Grande	1
San Juan	1
Sedgwick	1
Summit	2
Teller	1

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

DR 21 (Rev. 10/83)

COLORADO SEVERANCE TAX RETURN

DO NOT WRITE IN THIS SPACE

53

MAIL ORIGINAL COPY TO:
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO 80261
(303)839-5655 or 1-800-332-2085 (Colo. only)

COLORADO Account No.	Federal Employee I.D. No.	Period Covered Mo.	Mo.	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPARTMENT OF REVENUE

NET TAX DUE

1. Metallic Minerals, enter total from Schedule A	(31)	$	
2. Molybdenum Ore, enter total from Schedule B	(32)	$	
3. Coal, enter total from Schedule C	(33)	$	
4. Oil and Gas, enter total from Schedule D	(34)	$	
5. Oil Shale Royalty Recipient, enter total from Schedule D	(50)	$	
6. Oil Shale Facility, enter total from Schedule E	(35)	$	
7. Total Net Tax-Add Lines 1 through 6			$

CREDITS

8. Oil and Gas Withholding, attach withholding forms DR 21W	(36)	$	
9. Oil Shale Withholding, attach withholding forms DR 21W	(37)	$	
10. Total Estimated Payments	(38)	$	
11. Impact Assitance (Corporations only)	(43)	$	
12. Total Credits-Add Lines 8 through 11			$

REFUND OR BALANCE DUE

13. If Line 7 is larger than Line 12, subtract and enter the balance due (48) $
    Include Interest, if applicable...(40) $ Include Penalty, if applicable...(01) $
14. If Line 7 is less than Line 12, subtract and enter Overpayment to be Refunded (41) $
15. Amount of Overpayment to be credited to next year's Estimated Tax (Corporations only) (42) $

I HEREBY CERTIFY UNDER PENALTY OF PERJURY IN THE SECOND DEGREE THAT THE STATEMENTS MADE HEREIN ARE TO THE BEST OF MY KNOWLEDGE TRUE AND CORRECT.

NAME OF BUSINESS OR TAXPAYER

DATE

SIGNATURE

TITLE

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		Tax Rate
Over	But Not Over	
$ 0	$ 25,000	2% of Gross Income
$ 25,000	$100,000	$ 500 + 3% of excess over $ 25,000
$100,000	$300,000	$ 2,750 + 4% of excess over $100,000
Over	$300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	Tax Rate
First $11,000,000	No Tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15¢ per ton of molybdenum ore

OIL SHALE

The tax applies 180 days after an oil shale facility commences commercial production:

Year	Tax Rate On Gross Proceeds
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. Through June 30, 1982, a credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

COAL

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

No tax is imposed on the first 8,000 tons produced each quarter[1/]. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

1/ For the period July 1, 1984 through June 30, 1987 the tonnage exempt from severance tax is increased from 8,000 tons per quarter to 25,000 tons per quarter. See H.B. 1208 in the Severance Tax section of the Legislative Digest.

COAL RATES

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0¢	January 1979	63.0¢	January 1980	69.6¢
February 1978	60.0¢	February 1979	64.2¢	February 1980	70.8¢
March 1978	60.0¢	March 1979	64.8¢	March 1980	72.0¢
April 1978	60.0¢	April 1979	65.4¢	April 1980	72.0¢
May 1978	61.2¢	May 1979	66.0¢	May 1980	72.6¢
June 1978	61.2¢	June 1979	66.0¢	June 1980	72.6¢
July 1978	61.8¢	July 1979	66.6¢	July 1980	73.2¢
August 1978	61.8¢	August 1979	67.2¢	August 1980	73.8¢
September 1978	61.8¢	September 1979	67.2¢	September 1980	74.4¢
October 1978	62.4¢	October 1979	68.4¢	October 1980	75.0¢
November 1978	63.0¢	November 1979	69.0¢	November 1980	75.6¢
December 1978	63.0¢	December 1979	69.0¢	December 1980	75.6¢
January 1981	76.2¢	January 1982	79.2¢	January 1983	79.8¢
February 1981	76.8¢	February 1982	79.2¢	February 1983	79.8¢
March 1981	77.4¢	March 1982	79.8¢	March 1983	79.8¢
April 1981	78.0¢	April 1982	79.2¢	April 1983	79.8¢
May 1981	78.6¢	May 1982	79.2¢	May 1983	79.8¢
June 1981	78.6¢	June 1982	79.2¢	June 1983	79.8¢
July 1981	78.6¢	July 1982	79.8¢	July 1983	80.4¢
August 1981	79.2¢	August 1982	79.8¢	August 1983	80.4¢
September 1981	79.2¢	September 1982	79.8¢	September 1983	81.0¢
October 1981	79.2¢	October 1982	79.8¢	October 1983	81.0¢
November 1981	79.2¢	November 1982	79.8¢	November 1983	81.0¢
December 1981	78.6¢	December 1982	79.8¢	December 1983	81.0¢
January 1984	81.0¢				
February 1984	81.6¢				
March 1984	81.6¢				
April 1984	82.2¢				
May 1984	82.2¢				
June 1984	82.2¢				

SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1978 1/	$ 2,952,180	$ 1,843,470	$1,808,330	$ 6,603,980
1979	$ 7,089,071	$ 8,274,170	$3,665,613	$19,028,854
1980	$ 9,532,931	$11,085,708	$4,041,997	$24,660,636
1981	$18,010,500	$10,641,794	$4,117,633	$32,769,927
1982	$35,866,601	$11,917,154	$3,061,156	$50,844,911
1983	$23,251,282	$11,297,433	$ 550,561	$35,099,276
1984	$20,598,353	$10,379,076	$ 308,919	$31,286,348

1/ Tax effective January 1, 1978.

ORGANIZATION &
ADMINISTRATION

LEGISLATIVE
DIGEST

COLLECTIONS, REFUNDS &
ADMINISTRATIVE COSTS

ALCOHOLIC
BEVERAGE

CIGARETTE TAX

ESTATE TAX

INCOME TAX

LOTTERY

MILEAGE
AND FUEL

MOTOR
VEHICLE

SALES &
USE TAX

SEVERANCE
TAX